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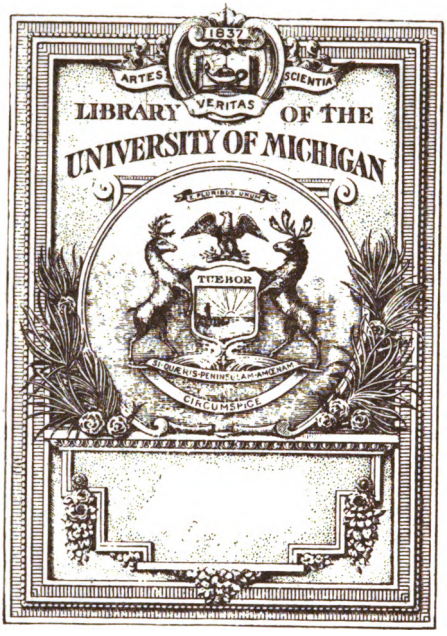

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STATE OF NEW YORK

ANNUAL REPORT

OF THE

STATE TAX COMMISSION

1918

ALBANY
J. B. LYON COMPANY, PRINTERS
1919

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ANNUAL REPORT

OF THE

STATE TAX COMMISSION

ALBANY, N. Y., *February* 11, 1919

To HON. HARRY C. WALKER, *President of the Senate:*

SIR.— We have the honor herewith to transmit our annual report for the year 1918.

WALTER H. KNAPP,
President,
JOHN J. MERRILL,
M. J. WALSH,
State Tax Commission.

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ANNUAL REPORT

ALBANY, N. Y., *February* 11, 1919.

To the Legislature of the State of New York:

The State Tax Commission makes to the Legislature the following report of the State Tax Department for the year 1918.

Since the last report of this Commission, which was presented to the Legislature on January 9, 1918, the department has been chiefly engaged in administering all the tax statutes of the State and is able to report some progress toward better methods of assessment, especially with reference to the taxation of corporations.

The Corporation Tax Bureau of the State Tax Department has assessed corporation taxes during the year from November 1, 1917, to November 1, 1918, of approximately $18,000,000. This work done under article 9-A of the Tax Law, which embodies the statute providing for the franchise tax on mercantile and manufacturing corporations, has occupied a large share of the attention of the Corporation Tax Bureau of this department.

The special franchise tax of the State has felt the effect of the economic and social conditions of the past year, and as a result a considerable decrease is shown in the valuations of this property. The value of this class of property is somewhat determined by the net earnings rule and the net earnings of all companies affected by this law have been reduced by the great increase in wages and in the cost of material, as well as in the increased federal and State taxes. In the city of Buffalo the assessed valuation of the special franchise property in 1917 was $33,727,400; in 1918 it was $32,978,800, a decrease of $748,600. In the city of New York the assessed valuation of the special franchise property in 1917 was $494,231,250; in 1918 it was $488,631,650, a decrease of $5,599,600. The assessed valuation of special franchise property in all cities, including Buffalo and New York, in 1917 was $638,019,975; in 1918 it was $614,854,025, a decrease of $23,-

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165,950. The assessed valuation of special franchise property in all cities, towns and villages in 1917 was $705,646,920; in 1918 it was $687,579,690, making a total decrease in 1918 of $18,067,230.

Section 260 of the Tax Law makes it the duty of the State Tax Commission to determine the amount of principal indebtedness which shall be taxable secured by mortgages covering the real property situated partly within and partly without the State. The Commission is also required to apportion among tax districts the tax collected on mortgages covering property in more than one tax district situated wholly within the State, which tax is apportioned on the basis of the relative assessments within the respective tax districts of the mortgaged premises. During the year covered by this report, 1,594 cases of determination and apportionment under the mortgage tax have been disposed of. By these dispositions there has been released for distribution among the tax districts of the State the sum of $313,866.69. During this year all cases of determination and apportionment have been promptly disposed of as presented.

Section 263 of the Mortgage Tax Law authorizes the State Tax Commission to examine the mortgage records of the several recording officers of the State. This examination is to ascertain if all taxes collected have been accounted for; if the proper tax has been collected on all the instruments subject to taxation; if the computations of the taxes were correctly made; and in general to ascertain if all the provisions of the Mortgage Tax Law have been complied with. Up to May 1, 1915, but one county in the State had been examined in accordance with this law. Between that time and December 31, 1918, all the sixty-two counties of the State have been examined and the examiners are now making a second examination, with the view of informing the Commission of the conditions existing in the various counties and of bringing the record as nearly up to date as possible.

During the year covered by this report the State Tax Commission has pursued the policy which it has followed since its establishment; namely, to work for the greatest possible co-operation between the State Tax Commission and the local assessors and supervisors of the State. Largely as a result of this co-operation,

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a great increase in the assessed valuation of real and personal property in the State was shown during the years 1916 and 1917.

During 1916 there was an increase of $300,808,840.

During 1917 there was an increase of 429,382,168.

During 1918 there was an increase of 396,659,526.

The following statement shows the assessments and exemptions:

The total assessed value of property within the State for the year 1918 is as follows:

Real property (inclusive of equalized special franchise property)		$12,322,150,324
Equalized special franchise franchise property.....	$606,361,703	
Personal property (other than bank stock)...		435,871,630
Making a total real and personal property assessment of		$12,758,021,954
The net increase in the assessed value of real property (inclusive of equalized special franchise property) over the year 1917 is..		$315,183,560
Decrease in equalized special franchise property compared with the year 1917.....	$8,004,116	
The decrease in the assessed value of personal property (other than bank stock) compared with the year 1917 is.....		79,981,417
Making a net increase in the assessed value of real and personal property over the year 1917 of.....		$236,202,143

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REAL PROPERTY EXEMPT FROM TAXATION

The total assessed valuation of real property exempt from taxation as reported to this Department as provided by section 15 of the Tax Law, is as follows:

For the year 1918	$2,809,793,022
For the year 1917	2,747,673,448
An increase over the year 1917 of	$62,119,574

Below is given a list of several tax districts of the State wherein substantial increases in the assessed valuation of real property have been made in the year 1918. These valuations are taken from advance reports of assessors and are subject to such correction as may be shown by the valuations when certified.

COUNTY	Tax district	Increase	Per cent of increase
Chemung	Horseheads	$321,023	12
Chenango	Sherburne	278,325	18
Delaware	Andes	246,511	40
Delaware	Middletown	426,328	33
Delaware	Roxbury	284,325	30
Erie	Alden	367,985	19
Erie	Amherst	1,411,415	18
Erie	Clarence	378,743	17
Erie	Tonawanda	2,267,267	18
Erie	Lackawanna, city	4,344,805	42
Erie	Tonawanda, city	803,224	14
Fulton	Broadalbin	135,200	22
Fulton	Ephratah	133,713	30
Fulton	Johnstown, town	272,625	15
Fulton	Perth	164,797	47
Fulton	Gloversville, city	9,338,425	108
Herkimer	Manheim	326,097	14
Jefferson	Watertown, city	3,807,186	24
Livingston	York	507,460	20
Niagara	Porter	3,588,760	235
Saratoga	Corinth	591,132	41
Saratoga	Milton	555,135	30
Saratoga	Moreau	624,592	29
Schenectady	Glenville	516,039	14
Ulster	Lloyd	280,633	21

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ORGANIZATION OF THE STATE TAX DEPARTMENT

The organization of the State Tax Department comprises the State Tax Commission, divisions and bureaus, as follows:

A. The State Tax Commission.
B. The Corporation Tax Bureau.
C. The Mortgage Tax Bureau.
D. The Special Franchise Tax Bureau.
E. The Bureau of Local Assessments, Equalizations and Statistics.
F. The Law Division.
G. The General Office Administration Division.

The report of the administration of the State Tax Department will be found in detail under the headings of the various bureaus and divisions in order.

A. *The State Tax Commission — General Work*

The State Tax Commission is the statutory head of the State Tax Department. The president of the Commission is designated by the Governor and has immediate charge of the executive work of the Commission. Various specific duties are imposed upon the Commission by statute, and some duties of a more general nature. On this required statutory work during the year 1918, the Commission respectfully makes the following report:

County Visitations

The Commission is required by section 173 of the Tax Law to visit officially every county in the State at least once in two years to inquire into the methods of assessment and taxation, and to ascertain whether the assessors faithfully discharge their duties, particularly with reference to the statutory requirement that real and personal property not exempt from taxation shall be assessed at full value. The purpose of these visitations is to inquire as to the methods pursued by the assessors in doing their field work, to examine into the methods of assessment and in general to ascertain whether the assessors are faithfully discharging their duties. During the year 1918, pursuant to this statutory requirement, the Commission visited twenty-nine counties, a list of which

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appears later in the report. At these meetings the supervisors and the town, city and village assessors were in attendance. They were also attended by many citizens and taxpayers. Upon each of these visits the assessors were instructed how properly to perform their duties and conferences were held with the supervisor and assessors of each tax district, at which matters were discussed pertaining to the work of the assessment of property in that district. Not only has this work resulted in increased assessments of property, but also it has produced a great improvement in the methods of the assessment of property for purposes of taxation.

Equalization Appeals and Reviews

The serious problem with which the local assessment bureau has been confronted ever since its organization, namely the equalization of assessments by local boards of supervisors and county equalization commissions, has continued to the present time. We quote upon this subject from the report of the Commission to the Legislature for the year 1917, as follows:

> "When the bureau first turned its attention to these equalizations, not a single instance was found in which they were founded wholly upon facts; they were either the result of arbitrary action by a majority of the members of the equalizing body or a mere result of barter for other considerations."

It is our pleasure to report, however, a very decided improvement in the quality of these county equalizations, since the Department began its work of trying to improve them. During the present year, the appeal by the city of Saratoga Springs from the equalization made by the board of supervisors of Saratoga county in December, 1917, has been settled by stipulation of both parties and with the consent of the Commission.

The appeal by the city of Schenectady from the equalization made by the board of supervisors of Schenectady county in December, 1917, has been dismissed and the order of the Commission to that effect has been entered.

The appeal by the city of Lackawanna from the equalization made by the board of supervisors of Erie county in 1917 is pending, but it is expected the case will be closed in the near future.

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The appeal by the town of Hancock from the equalization made by the board of supervisors of Delaware county in December, 1917, is pending, but the matter is progressing as rapidly as possible.

The appeal by the city of New Rochelle from the equalization made by the board of supervisors in February, 1917, has been decided by the Commission and the order has been entered. This order sustains the appeal of the city of New Rochelle and orders a new equalization table substituted for the table adopted by the board of supervisors from which the city appealed.

The appeal by the city of New Rochelle from the equalization made by the board of supervisors of Westchester county in 1918 is still pending.

The review of the equalization made by the board of supervisors of Rensselaer county in December, 1917, on complaint of the city of Troy, is pending. It is possible, however, that this case will be satisfactorily adjusted by the parties to the proceeding.

The adjustment of so many of these equalization appeal cases and their decrease in number vindicates the policy of the Commission, which is to exercise its authority to conduct appeals and reviews of supervisors' equalizations to the full extent of the law. The Commission believes that by correcting unfair and illegal equalizations and preventing their recurrence, it will not only secure justice to tax districts in the apportionment of general taxes, but also remove one of the greatest inducements to underassess property for taxation purposes.

State Tax Conference

Section 171-b authorizes the State Tax Commission to request the local assessors of every tax district in the State to meet with the Commission once in two years upon a day and place designated for the purpose of considering matters relating to taxation, securing more uniformity of valuation throughout the State and discussing and formulating desirable changes in the laws relating to taxation and method of assessment.

Owing to the existence of a state of war and the abnormal conditions resulting therefrom, the meeting of the local assessors which would regularly have occurred last year was not held. The meeting which would regularly have been held at that time has

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been called to meet in January, 1919, and judging from the results of the first meeting of the assessors of the State, which was held in January, 1916, the conference cannot fail to have a beneficial effect upon the tax work of the State.

Subdivision 14 of section 171 of the Tax Law, charges the State Tax Commission with the duty of recommending "such changes or amendments to the tax laws as it may deem advisable." In accordance with the provisions of this statute, the following suggestions are respectfully submitted:

Constitutional Amendment

In 1916 and again in 1917, the Commission recommended the following constitutional amendment for the consideration of the Legislature. The Commission renews its recommendation for the present year.

Section 1. The Legislature shall establish a plan of State and local taxation and provide for the complete administration thereof. Local tax officers shall be residents of their respective tax districts which shall be defined by the Legislature and they shall be elected by the electors thereof or appointed by such authorities within the district as the Legislature shall designate for that purpose. The jurisdiction, powers and duties of local tax district officers shall be prescribed by law.

§ 2. Hereafter no exemption from taxation shall be granted except by general laws and upon the affirmative vote of two-thirds of all the members elected to each house.

B. *The Corporation Tax Bureau*

TAXATION OF MANUFACTURING AND MERCANTILE COMPANIES

(Article 9-A of the Tax Law)

The detailed report of the Department in the administration of this law will be found later in the report.

C. *The Mortgage Tax Bureau*

The function of the mortgage tax bureau is to administer the provisions of article eleven of the Tax Law, commonly known as the mortgage recording Tax Law. The power given to the State Tax Commission by this article is a supervisory one and extends to

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all recording officers who are charged with the duties of recording mortgages and collecting taxes thereon. The Commission is also charged with the duty of making such rules and regulations for the guidance of recording officers as may be necessary for the proper collection of all mortgage taxes and the accrued penalties thereon and to accurately account for the same. A review of the work of the mortgage tax bureau for the year 1918 shows:

Apportionments

The provisions of section 260 of the Tax Law make it the duty of the State Tax Commission to determine the amount of principal indebtedness that shall be taxable, secured by mortgages covering real property situated partly within and partly without the State. These mortgages are fixed upon the proportion of the indebtedness secured as the values of the mortgaged property within the State bears to the entire value of the mortgaged property situated both within and without the State. The Commission is also required to apportion among tax districts the tax collected on mortgages covering property in more than one tax district situated wholly within the State, which tax is apportioned on the basis of the relative assessments within the respective tax districts of the mortgaged premises. During the year ended December 31, 1917, the Commission disposed of twelve hundred cases of determination and apportionment, releasing for distribution among the tax districts, the sum of $240,416.25. During the year covered by this report. the Commission disposed of 1,594 cases of determination and apportionment, releasing for distribution to the respective tax districts of the State entitled to share thereto, the sum of $313,-866.69. All cases of determination and apportionment are promptly taken up and disposed of as presented.

County Examinations

Under the supervisory power of the Commission, the mortgage tax records of the several recording officers of the State are being examined for the purpose of ascertaining if all taxes and penalties have been accounted for; if the proper tax has been collected on all the instruments subject to taxation; if the computations of the taxes are correctly made, and, in general, to ascertain if the provisions of the Mortgage Tax Law have been complied with. Under

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this authority, and for this purpose, up to December 31, 1918, all of the sixty-two counties of the State have been examined, and the examiners are now engaged in making a second examination, with a view to informing the Commission of the existing conditions in the various counties, in order to have as nearly an up-to-date record as possible. The following counties have been examined and completed this year: Bronx, Broome, Cayuga, Cattaraugus, Erie, Herkimer, Livingston, Madison, Nassau, New York, Niagara, Tompkins, Wayne and Wyoming. The following counties are now being examined: Albany, Kings, Monroe and Oneida.

Expenses of Recording Officers.

The provisions of section 262 of the Tax Law authorize recording officers to deduct their necessary expenses from mortgage tax moneys after such expenses have been approved by the Commission. The expense for hire of clerks and assistants during the year ended June 30, 1918, was the sum of $67,596.18, and the expense for printing, binding, postage, stationery, bonds, et cetera, is the sum of $1,954.03, making a total expense for the year of $69,550.21.

Administration

During the year ended December 31, 1918, the recording officers presented to the bureau for review 330 cases in respect to exemption of supplemental mortgages under section 255, and indeterminate mortgages under section 256 of the Tax Law.

Mortgage Tax Operations

On the first of each month, each recording officer is required to file with the Tax Commission a report of the number of mortgage statements filed, the number of mortgages recorded and the amount of mortgage taxes collected during the preceding month. These reports show that for the year ended June 30, 1918, which is the end of the mortgage tax year, a total tax of $1,753,081.45 was collected. For the year ended June 30, 1917, a total tax of $2,436,499.26 was collected, which shows a decrease of $683,417.81, for the year ended June 30, 1918. During the year ended June 30, 1917, there were 3,034 mortgage statements filed and 103,468 mortgages recorded in the respective counties of the State. Dur-

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ing the year ended June 30, 1918, there were 3,542 mortgage statements filed and 81,455 mortgages recorded, which shows a reduction of 22,013 in the number of mortgages recorded during the year ended June 30, 1918.

Annual Statements of Trust and Prior Mortgages

In the case of trust mortgages and mortgages executed prior to July 1, 1906, where the maximum amount of principal indebtedness has not been advanced, there is required to be filed with this Commission in July of each year, and in the office of the recording officer where such mortgage is first recorded, a statement in which shall appear the amount advanced on such mortgage during the year preceding. The purpose of requiring the filing of this statement is to enable this Commission and the recording officers to determine whether the proper tax has been collected. An examination of these statements very often discloses the fact that advancements have been made without the payment of the tax to the proper recording officer. As soon as this is discovered, steps are at once taken by this Commission to compel compliance with the law. The Commission, in making demand for the tax due and the penalty thereon, as provided by the statute, has frequently met with the response that as the advancements in question had been made six years ago the Statute of Limitations operated against any enforced payment, and, therefore, the parties in interest refuse to make settlement. The result is that there is now due the State a large number of delinquent taxes which should be collected.

During the year ended December 31, 1918, $19,977.25 in delinquent taxes and penalties were collected. This amount would have been materially increased were it not for the bar of the Statute of Limitations. It is earnestly hoped that there will be enacted by the Legislature this year an amendment to the Tax Law which will remove this statute of limitation barrier, as the State is suffering a large loss of revenue from this defect.

It is obvious that new sources of revenue must be found if the State and localities are to be enabled to pay the expense of government. It has been noted recently in the public press that prominent students of taxation problems have declared themselves in

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support of the proposition consistently urged by this bureau for the last ten years; namely, that an annual tax should be imposed on mortgages. On February 5, 1917, a bill was introduced in the Legislature which imposed a regular annual tax of five mills on each dollar of the amount of principal debt or obligation secured by mortgage of real property if the rate of interest on such debt or obligation was 6 per cent. per annum. It was also provided that the annual rate should fall from five mills to four mills depending upon the interest rates. After a hearing, the committee refused to report out this bill for consideration on the floor of the Assembly. It is hoped that the exigencies of the situation may warrant more favorable consideration of the proposition during the present session.

D. *The Special Franchise Tax Bureau*

The duty of gathering and collating data relating to the appraisal of the values of special franchises throughout the State is assigned to the special franchise bureau of this Department. The report of the bureau herewith covers some details of the work of the past year, the conditions surrounding the special franchise work, recommendations with reference to the Department, also with reference to possible amendment to the special franchise law, and statistical tables of valuations covering the twelve months ended September 30, 1918, that being the period in which all the special franchise valuations for the year were computed and recommended to the Commission for its final determination.

The work of computing the special franchise valuations for the year 1918 has been the most trying and difficult of any computations in the history of the special franchise taxation. These difficulties have arisen from the extraordinary conditions, permanent or otherwise, created by the European war. On account of these conditions, the operating expenses of utility companies have been largely increased, especially with respect to wages, cost of material and supplies. All these are directly affected by the demands of the Federal Government for necessities to carry on the war, especially coal and fuel, the two most vital elements in the operation of utility corporations. Other contributing factors to the difficulty were rate regulation and strikes, both of which largely con-

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tributed to the market decline in net earnings from operations. These conditions made it imperative that the staff of the special franchise bureau should expend time and energy in inquiry and investigation into the proper valuation of the physical properties of the companies. This was especially true in the cases where government regulation, both federal and State, required that the corporations should make inventory and appraisal of their own physical property. On examination of these inventories and appraisals it was in some cases apparent that the re-valuation of plants was based upon the prevailing war costs, which resulted in largely increased property values. Properly to appraise these inflated values and also other and legitimately increased operating expenses was found to be a work of great difficulty and called for close scrutiny and intelligent study of the changed conditions in each separate utility company.

As the year 1916 marked the high peak of intangible values of special franchises generally, so the operations for the years 1917 and 1918, it is believed, mark the low ebb in intangible values as affected by the world wide war conditions. The readjustment to normal business conditions is now in progress. The rehabilitation of the devastated European countries and the consequent demands now being made upon the enormous resources of the United States, will result in an upward trend of values, including both tangible and intangible property. Still, the effect of this readjustment will not be materially reflected in the computations until the 1921 special franchise valuations are determined. Verified and substantiated information in respect to the conditions and operations for the year 1918, upon which the 1920 valuations will be predicated, indicate that a lower level will be reached in 1920 valuations as compared with those now being determined for the year 1919.

The Commission has acted on the theory that it is both logical and just to the taxpayer that these present conditions should be considered in determining the 1919 valuations. Where actual present conditions have been furnished and are now a matter of record, the policy has been carried out of determining valuations on the actual known conditions of the present earning power of the franchise property and the ability of the taxpayer to pay

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it. This, we believe, is fundamental, and valuations placed at a figure incapable of being sustained on these grounds can be nothing less than confiscatory. The function of the Commission in this respect is solely to determine the value of the special franchise upon which the tax is to be realized. The final valuations for special franchises in the city of Buffalo for 1919 show a decided decline in value as compared with the values of the last two years, and the tentative and final recommendations for New York City and the up-State cities indicate that the values for the years 1919 and 1920 will show exceptional declines in intangible values as compared with the years 1916 and 1917.

An investigation of the certiorari proceedings started against the State Tax Commission on account of its special franchise valuations shows that a very small percentage of these proceedings ever reach the stage of trial. To a marked degree this is true in respect to the valuations made since 1915. It would seem that the utility corporations have become cognizant of the fact that the valuations made under the special franchise law are laid upon a basis for successful defense in court actions. This makes it all the more important that in making these valuations the Department shall adhere to the methods which it knows can be successfully defended in the courts. Any other course would simply have the result of piling up litigation to be added to that on the dockets of the courts during the years prior to the reorganization of the Tax Department in 1915.

Special Franchise Cases in the City of New York

During the past year much time and energy has been expended by the special franchise bureau in the gathering of data regarding the certiorari cases on special franchise valuations in the city of New York. The material gathered and the work of the bureau is reflected in the report of the special deputy attorney-general, Martin Saxe, Esquire, of New York, which is included elsewhere in this report.

Statistical Tables

The following computations give in tabulated form the information gained by the special franchise bureau during its research for the year covered by this report.

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Table "A" shows a segregation of the tangible and intangible values of the special franchises, which separation provides the means of determining the tax revenue derived from the assessment of the intangible element of the special franchise in excess of the tax revenue which would be produced if tangible property only were assessed locally, as was the condition prior to the enactment of the special franchise law.

TABLE "A"

	Tangible	Intangible	Final full
Buffalo	$17,363,214	$15,615,586	$32,978,800
New York	244,862,227	221,769,423	466,631,650
Amsterdam	549,329	277,021	826,350
Auburn	729,181	335,219	1,064,400
Batavia	194,655	473,145	667,800
Corning	586,179	376,121	962,300
Glens Falls	453,032	71,918	524,950
Gloversville	298,398	806,152	1,104,550
Hornell	274,962	314,838	589,800
Ithaca	337,921	978,929	1,316,850
Jamestown	885,253	1,111,147	1,996,400
Johnstown	196,615	348,285	544,900
Little Falls	196,738	406,312	603,050
Mechanicville	193,921	60,179	254,100
Niagara Falls	2,353,245	2,659,155	5,012,400
Ogdensburg	185,240	394,760	580,000
Oneonta	287,243	149,757	437,000
Oswego	666,058	40,392	1,067,450
Rensselaer	718,245	258,455	976,700
Rochester	10,785,366	12,282,134	23,067,500
Tonawanda	326,957	226,343	553,300
Troy	2,316,873	3,219,327	5,536,200
Utica	2,817,532	3,599,368	6,416,900
White Plains	652,215	557,985	1,210,200
Albany	4,419,869	4,489,431	8,909,300
Beacon	158,237	176,063	334,300
Binghamton	1,574,660	1,502,765	3,077,425
Canandaigua	231,236	125,864	357,100
Cohoes	496,270	347,030	843,300
Cortland	200,372	89,928	290,300
Dunkirk	313,411	835,039	1,148,450
Elmira	1,201,975	866,175	2,068,150
Fulton	166,590	107,260	273,850
Geneva	403,137	219,763	622,900
Glen Cove	167,132	91,868	259,000
Hudson	172,967	103,733	276,700
Kingston	624,755	684,595	1,309,350
Lackawanna	365,475	270,625	636,100
Lockport	907,737	144,913	1,052,650
Middletown	220,645	358,655	579,300

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TABLE "A" (*Continued*)

	Tangible	Intangible	Final full
Mount Vernon	$1,527,591	$1,211,509	$2,739,100
Newburg	478,362	667,338	1,145,700
New Rochelle	1,450,553	798,347	2,248,900
North Tonawanda	595,922	508,078	1,104,000
Norwich	186,747	113,353	300,100
Olean	430,944	612,056	1,043,000
Oneida	234,689	142,561	377,250
Plattsburg	147,838	50,212	198,050
Port Jervis	254,108	327,592	581,700
Poughkeepsie	1,541,373	942,927	2,484,300
Rome	772,813	607,987	1,380,800
Salamanca	170,302	147,698	318,000
Saratoga Springs	310,580	198,620	509,200
Schenectady	2,205,474	2,960,776	5,166,250
Sherrill	22,010	7,540	29,550
Syracuse	5,006,339	7,158,661	12,165,000
Watertown	674,500	388,100	1,062,600
Watervliet	582,300	310,700	893,000
Yonkers	2,508,017	1,637,783	4,145,800
	$318,955,529	$295,898,496	$614,854,025

Table "B" sets forth the total full valuation of the special franchises in the towns and villages of the fifty-seven counties outside of the counties in the city of Greater New York. This table shows a segregation of the tangible and intangible values of the special franchises, which separation provides the means of determining the tax revenue derived from the assessment of the intangible element in the special franchise in excess of the tax revenue which would be produced if tangible property only were assessed locally, as was the condition prior to the enactment of the special franchise law:

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TABLE "B"

TANGIBLE, INTANGIBLE AND FULL VALUATION OF SPECIAL FRANCHISES IN THE TOWNS AND VILLAGES OF THE 57 COUNTIES NOT INCLUDING THE COUNTIES OF GREATER NEW YORK

	Tangible	Intangible	Final full
Albany	$1,176,337	$448,213	$1,624,550
Allegany	464,350	414,400	878,750
Broome	935,545	325,930	1,261,475
Cattaraugus	744,240	332,110	1,076,350
Cayuga	900,412	182,988	1,083,400
Chautauqua	1,462,875	1,051,875	2,514,750
Chemung	605,383	233,542	838,925
Chenango	259,633	92,317	351,950
Clinton	228,595	88,105	316,700
Columbia	272,274	168,501	440,775
Cortland	204,779	99,146	303,925
Delaware	368,390	229,860	598,250
Dutchess	654,232	433,418	1,087,650
Erie	2,880,053	1,313,722	4,193,775
Essex	289,250	231,140	520,390
Franklin	350,035	563,540	913,575
Fulton	172,564	180,736	353,300
Genesee	504,906	437,944	942,850
Greene	366,092	167,383	533,475
Hamilton	60,375	8,975	69,350
Herkimer	943,637	676,138	1,619,775
Jefferson	546,331	466,219	1,012,550
Lewis	154,050	160,150	314,200
Livingston	578,138	416,562	994,700
Madison	293,625	130,875	424,500
Monroe	1,747,756	984,344	2,732,100
Montgomery	624,845	237,880	862,725
Nassau	4,140,017	1,377,658	5,517,675
Niagara	681,103	203,947	885,050
Oneida	1,085,393	621,817	1,707,210
Onondaga	1,594,428	1,288,072	2,882,500
Ontario	516,027	191,073	707,100
Orange	625,282	558,368	1,183,650
Orleans	485,988	210,962	696,950
Oswego	398,721	117,929	516,650
Otsego	356,533	132,867	489,400
Putnam	228,961	73,839	302,800
Rensselaer	482,005	284,395	766,400
Rockland	1,083,974	285,001	1,368,975
Saint Lawrence	564,792	421,558	986,350
Saratoga	1,141,572	445,158	1,586,725
Schenectady	996,313	395,487	1,391,800
Schoharie	171,727	75,723	247,450
Schuyler	177,224	89,201	266,425
Seneca	703,232	217,193	920,425
Steuben	687,569	406,531	1,094,100
Suffolk	2,885,951	1,084,399	3,970,35[illegible]
Sullivan	190,623	160,977	351,60[illegible]

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TABLE "B"—*Continued*

	Tangible	Intangible	Final full
Tioga	$485,623	$150,502	$636,125
Tompkins	127,196	62,179	189,375
Ulster	1,305,956	234,719	1,540,675
Warren	212,071	43,279	255,350
Washington	882,442	287,108	1,169,550
Wayne	1,582,577	452,973	2,035,550
Westchester	7,329,590	2,700,935	10,030,525
Wyoming	425,091	499,514	924,605
Yates	193,703	45,907	239,610
	$49,530,386	$23,195,279	$72,725,665

TABLE "C"

RECAPITULATION OF TABLES "A" AND "B"

	Tangible property in streets	Intangible value of special franchise	Final full special franchise valuation
Cities	$318,955,529	$295,898,496	$614,854,025
Towns and villages	49,530,386	23,195,279	72,725,665
	$368,485,915	$319,093,775	$687,579,690

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TABLE "D"

THE COMPARISON OF SPECIAL FRANCHISE VALUATIONS OF THE YEAR 1918 WITH THE YEAR 1917, SHOWING FULL VALUATION, EQUALIZED VALUATION, RATE OF EQUALIZATION, AVERAGE TAX RATE AND ESTIMATED TAX PRODUCED BY SPECIAL FRANCHISES, TOGETHER WITH THE INCREASE OF 1918 OVER 1917, IS SHOWN IN THE FOLLOWING TABLE:

YEAR	Full valuation	Equalized value	Rate of equalization	Average tax rate	Estimated tax produced by special franchises
1917	$705,646,920	$614,365,822	87.06	.023	$14,130,414
1918	687,579,690	606,361,703	88.19	* .026	15,765,404
Decrease	$18,067,230	$8,004,119	1.13	.....	.....
Increase	.....	.....	.....	.....	$1,634,990

TABLE "E"

THE TOTAL FULL VALUE OF THE SPECIAL FRANCHISE IF ALL PROPERTY UNDER THE JURISDICTION OF THE LOCAL ASSESSORS HAD BEEN ASSESSED AT FULL AND FAIR VALUE IS SHOWN BY THE FOLLOWING TABLE:

	Full value	Average tax rate	Tax that would be produced at full value
Tangible in streets	$368,485,915	* .026	$9,580,634
Intangible	319,093,775	* .026	8,296,438
Total special franchise	$687,579,690	* .026	$17,877,072

The above $17,877,072 taxes is based upon the assumption that the tax rate remains the same which would or would not be the case according to the requirements of the budget.

* Estimated.

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The Bureau of Special Franchises comprises the Telephone and Telegraph Division, the Water, Gas and Electric Division, the Steam Railroad Division and the Accounting Division. The mere statement of the titles of these divisions shows the work of the bureau to be of a highly technical nature. The work of the actual appraisal of all the tangible and intangible properties of utility and transportation companies calls for a high quality of engineering and accounting ability and experience. The operations of the bureau cover all the counties, cities and towns, and incorporated villages of the State, comprising corporations with property of an aggregate value of over seven hundred million dollars and an actual tax yield to the State of over fifteen million dollars per year.

This sum is assessed by the State and certified to the localities as real estate, without expense to them and at a considerable cost to the State government. No part of the special franchise taxes comes to the State directly, but of course, these assessments bear their share of the direct State tax in every locality.

As before stated, the increased cost of operation, both of labor and material, has so seriously affected the net earnings of these corporations that in many instances there is nothing remaining to capitalize over and above a fair return to the corporations upon the present value of their tangible property. Where rates are not fixed by contract with the municipalities, public service commissions are loath to grant increases that will leave a surplus to the company over and above the amount which the courts have decreed that the stockholders of a company are entitled to before a company shall be assessed for intangible values for operations in streets and public places. This condition is making the assessment of special franchises increasingly difficult and the Commission desires at this time merely to call the attention of the Legislature to these facts for the purpose of suggesting that some different method of determining the franchise values of public utility corporations may be fixed by statute. No other State in the Union has followed this method of taxing the franchise values of public utility corporations, and it is safe to say that no other form of tax is the subject of so much litigation as is the special

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franchise. From four to five hundred cases are commenced against the Commission every year, not only to test the assessment, but to test the rate of equalization fixed by the Commission, and approximately sixteen hundred cases are now pending. Few of these are tried, it being quite apparent that most of them are commenced for the purpose of intimidating localities into compromises because of the fear of the expense of litigation. Cases are still pending which were commenced in the year 1900. In 1903 Governor Odell, in a message to the Legislature, advocated the repeal of the law. In 1909 Governor Hughes, in a special message, called the attention of the Legislature to the fact that there were upwards of three thousand cases then pending against the then State Board of Tax Commissioners involving special franchise assessments.

This subject is worthy of careful consideration by the Legislature, and, while we are not suggesting that action be taken this year, owing to the fact that so many other tax measures will be before the Legislature, we believe it should be studied by the committees in charge of tax matters and recommendations made to a subsequent Legislature for reform or improvement in this method of assessing the public utilities of the State.

E. *The Bureau of Local Assessments, Equalizations and Statistics Investigations*

Pursuant to the duty imposed upon the Commission by the Tax Law and other special agents in this bureau, detailed investigations of the assessment of property by local assessing officials, and the equalization of assessments by boards of supervisors and equalization commissions have been completed during this year in each of the following counties:

Albany	Clinton	Greene
Allegany	Columbia	Herkimer
Broome	Cortland	Jefferson
Cattaraugus	Delaware	Lewis
Cayuga	Dutchess	Livingston
Chautauqua	Essex	Madison
Chemung	Fulton	Monroe
Chenango	Genesee	Montgomery

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Niagara	Saint Lawrence	Tompkins
Oneida	Saratoga	Ulster
Onondaga	Schenectady	Warren
Ontario	Schuyler	Washington
Orange	Steuben	Wayne
Oswego	Suffolk	Westchester
Otsego	Sullivan	Wyoming
Rensselaer	Tioga	Yates

Because of the work involved and the small number of special agents in our bureau, it has been impossible for us to investigate the assessment of property in the five boroughs comprising the city of New York as completely and thoroughly as that of other counties in the State. We shall be unable so to do until the number of our special agents is materially increased. During this year, however, we have done considerable work in New York City, especially in the borough of Manhattan, and shall continue our work in the other boroughs as rapidly as possible.

The facts procured upon each of these investigations not only are used by the Commission in its work of equalizing the values of special franchise properties of public service corporations and by the State Board of Equalization in equalizing assessed values of properties in the several counties of the State for the purpose of apportioning the State taxes, but also are reported to local assessing officials to aid them in their work. Upon each investigation the special agents confer with the local assessing bodies, lay before them the facts shown by their investigation and instruct them how they should perform their work of assessing property to secure fair and equitable assessments.

The improvement in the local assessment of property is due in a measure to the aid which we have given local assessors. It is our experience that by far the greater majority of local assessing officials desire to comply with all provisions of law governing their work, and that if they fail it is due in nearly every instance to lack of knowledge of their powers and duties and the proper manner in which those powers are to be exercised and those duties performed. Without this knowledge and without the means to procure all the facts which they should have in their possession

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they are compelled to follow the practices and customs of their predecessors, which usually perpetuate and accent inequalities and resulting injustices. We have not only supplied local assessors with facts they could not otherwise obtain, but we have also endeavored to make our work instructive and helpful. The improvement in the work of those assessors with whom we have labored is convincing proof of the benefits derived by them from our work and of the methods which we now employ.

During the year the local assessment bureau, through its special agents, has investigated numerous complaints of various nature from individual taxpayers and officials. We have endeavored in each instance to ascertain the facts and have been able without exception to secure satisfactory adjustment of the matters involved in the complaints.

Equalization of Values of Special Franchise Properties of Public Service Corporations

Values of special franchise properties of public service corporations in each city, village and town in the State have been equalized during this year for purposes of taxation. By this equalization is determined the taxable value of such franchises or the percentage of its full value which is liable to local taxation, that it may be taxed on the same basis as all other taxable property in the tax district. The percentage of full value at which other property is assessed is ascertained by our bureau through its regular and special investigations, appeals from and reviews of county equalizations, reports of public officials, court proceedings involving property values, appraisals of property for purposes of loans and insurance, appraisals of property in proceedings under the Transfer (Inheritance) Tax Law, and facts which come to us from other reliable sources. Tentative equalized valuations are first determined from the facts procured by us and notice of such valuations is given each tax district and each corporation affected. A public hearing upon each such valuation is given and arguments heard, after which the final values are determined and certified to local officials. These final values are the taxable values of the special franchises for purposes of general taxation.

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Biennial Visitations

Pursuant to the Tax Law, section 173, official visits were made during this year to the following counties:

Albany	Herkimer	Saint Lawrence
Allegany	Jefferson	Saratoga
Broome	Madison	Seneca
Cayuga	Montgomery	Tioga
Chautauqua	Onondaga	Tompkins
Chemung	Ontario	Wayne
Columbia	Orange	Westchester
Cortland	Orleans	Wyoming
Erie	Oswego	Yates
Genesee	Putnam	

These meetings were attended by supervisors, town, city and village assessors, and by citizens and taxpayers. Upon each of these official visits assessors are instructed how to properly and legally perform their duties and a conference is held with the supervisor and assessors of each tax district at which is discussed matters pertaining to the work of assessing property in that district and all possible aid and advice given by the Commission and its representatives. The meetings this year were not only more pleasant but productive of better results than those held during previous years. Local assessing officials evidenced their belief that the State Tax Commission is endeavoring to do its utmost to aid them in their work in every possible way. Not only were the assessments materially increased, but also there was a vast improvement both in method and equalization of assessments.

APPEALS FROM COUNTY EQUALIZATIONS

Saratoga County

The appeal by the city of Saratoga Springs from the equalization made by the board of supervisors of Saratoga county in December, 1917, has been settled by stipulation of both parties and with the consent of the Commission.

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Schenectady County

The appeal by the city of Schenectady from the equalization made by the board of supervisors of Schenectady county in December, 1917, has been dismissed and the order of the Commission to that effect has been entered.

Erie County

The appeal by the city of Lackawanna from the equalization made by the board of supervisors of Erie county in 1917, is pending. Hearings have been held in this case and the matter is progressing as rapidly as possible. It is expected that this case will be closed within the near future.

Delaware County

The appeal by the town of Hancock from the equalization made by the board of supervisors of Delaware county in December, 1917, is still pending. Hearings in this case have been held and the matter is progressing as rapidly as possible.

Westchester County

The appeal by the city of New Rochelle from the equalization made by the board of supervisors in February, 1917, has been decided by the Commission and its order entered. The appeal by the city of New Rochelle was sustained and a new equalization table was ordered substituted for the table adopted by the board of supervisors and from which the city appealed to the Commission. The Commission found that four towns and three cities in the county of Westchester had overpaid under the improper equalization by the board of supervisors $82,039.87 in taxes, which amounts were ordered by the Commission refunded to those districts. The principal amounts overpaid as shown by the Commission's order are:

$35,668.73 by the city of New Rochelle
27,731.51 by the city of Yonkers
8,119.73 by the town of Greenburg
7,318.03 by the city of White Plains
2,630.86 by the town of Ossining

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The appeal by the city of New Rochelle from the equalization made by the board of supervisors of Westchester county in 1918 is still pending. But one hearing has been held in this matter, at which further hearings were adjourned by stipulation of both parties until the appeal of the previous year had been determined. Hearings in this appeal case will be resumed at the earliest date convenient to both parties.

Rensselaer County

The review of the equalization made by the board of supervisors of Rensselaer county in December, 1917, on complaint of the city of Troy is pending. At the last hearing in this matter it was evident that the matter would be satisfactorily adjusted by the parties to the proceeding. Pending proposals for settlement no further hearings have been held.

Collection of Taxes

During the past year the bureau has specially investigated the collection of taxes by local officials. While we have been unable to cover the entire state with our investigations we have covered enough of it to warrant the conclusion that, generally, the laws governing the collection of taxes are not only ignored in many instances but they are given little attention in this most important matter. To illustrate: The investigation of a county comprising ten towns, two cities of the third class and one city of the second class, disclosed seven serious defects in the verification to the tax roll, ten instances in which the warrant for the collection of taxes was not affixed to the tax roll before the date specifically required in the law, four serious defects in bonds of collectors and ten improper returns of unpaid taxes.

In another county containing eighteen towns and a city of the third class, four serious defects were found in the verification to the tax roll. To the tax rolls of eighteen tax districts the warrant had not been affixed within the time specifically required by law. The bonds of eleven collectors were found to contain defects of so serious a nature as to justify the doubt that recovery thereunder for losses could not be made, and in one instance no col-

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lector's bond could be found. Not a single return of unpaid taxes by collectors was found to be in accordance with law.

In another county containing fourteen towns, a city of the third class and a city of the second class, in addition to defects similar to those stated above the bonds of four collectors could not be found and the bond of each of the other ten town collectors contained so serious defects as to render them practically without value.

In some instances tax sales have not been held annually, as is specifically required by law, and when tax sales have been held important legal requirements have been either overlooked or omitted, with the result that in our opinion, barring the statute of limitations, titles to properties procured by purchase at tax sales are practically without value in the hands of purchasers. In general, the methods of enforcing payment of taxes upon property after the expiration of the collector's warrant is sadly in need of immediate revision. It is too serious a matter to be handled in the lax, improper and expensive manner it apparently is today. The law should be amended so as to extend the power of the State Tax Commission to include full power and authority over the collection of these taxes by local officials, including the sales of property for unpaid taxes.

F. *The Law Division*

The law division is charged with the preparation of all litigation prosecuted for the department by the attorney-general; legal advice to local tax officials of the State; advice and conference with the commission and with the heads of the several bureaus of the Department on legal questions; the preparation of all orders of the commission; the approval of legal blanks; the examination of bills introduced into the Legislature; drafts of memoranda, opinions and similar documents for the commission on all questions arising under the Tax Law; the preparation and publication of the Tax Law; correspondence, and the custody of the law library.

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Legislation

The following is a brief digest of the 1918 amendments to the Tax Law:

GENERAL LAWS

Section	*Chapter*	*Substance of Amendment*
4, subd. 7	288	Exempts real estate outside city held in trust by educational corporations for free public library purposes.
24-e	149	Warrant for collection of bank taxes to county treasurer need not specify tax rate.
39	279	Eliminates unnecessary assessment-roll. Copy delivered to supervisor November first.
51	287	Fixes compensation of commissioners of equalization of Onondaga county.
59	291	More feasible time fixed for annexation of warrant to assessment-roll.
59, subd. 3 (new)	519	School moneys to be paid county treasurer by collectors. Duplication eliminated.
61	277	Adequate data to be furnished Tax Commission.
100	159	Excepts Franklin county from forest preserve counties in which non-resident taxes are returned to Comptroller.
150	159	Lands in Franklin county now sold by county treasurer.
151	159	Franklin county may acquire, hold and sell lands bid in by it at tax sale.

SPECIAL FRANCHISE

46	278	Time for bringing certiorari proceedings made uniform with respect to towns, cities and villages.

FRANCHISE (Manufacturing and Mercantile Corporations)

208	417	Definition eliminated — any manufacturing or mercantile corporation now held taxable.
209	276	Income taxable by state presumed to be same as reported to federal government.
210	417	Clear statement of corporations exempted.
211	417	Alternative provision in time of making reports of corporations.
211, subd. 1	417	Statement required of the corporations' issued capital stock.
211, subd. 2	276 and 417	Corporations must state amount of net income where return to federal government is incorrect.
211, subd. 4	417	More clearly defines bills and accounts receivable.
211, subd. 8	417	Clerical correction of statute.
214	276 and 417	Subjects corporations' return to correction by Tax Commission.
214, subd. 2	417	Meaning of statute clarified.
214, subd. 3	417	The proportion of the value of stocks of corporations owned by manufacturing and mercantile corporations limited in computation of tax.
214, subd. 4-5	417	Wording of statute corrected.
214, subd. 6	417	Minimum tax imposed.
214-a (new)	292	Tax based upon consolidated report of merging or consolidating corporations.

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Section	*Chapter*	*Substance of Amendment*
219	417	Statute supplemented by provisions relating to certiorari proceedings.
219-c	271	Clear statement of time when tax may be paid.
219-d	276	Permits exact net income of corporations to be ascertained.
219-h	417	More feasible dates fixed by Tax Commission for payment of revenues to state treasurer and county treasurers. Interest and penalties now go to state.
219-h, subds. 1, 2, 3	417	Real property as basis for computing tax returned to localities eliminated.
219-h, subd. 4	417	Apportionment of tax to villages made more equitable.
219-j	271	Local assessors permitted to enter omitted personal property assessments on 1918 tax roll. Credit given on franchise tax in certain cases.
219-l	271	Definition of personal property segregated.
		TRANSFER TAX
221	111	Exempts property devised or bequeathed to a library.
229	183	Salaries of appraisers in certain counties increased.
234, subd. 1	622	Deputy transfer tax assistant provided for New York City.
234, subd. 2	621	Transfer tax clerks in Kings county reduced and salaries increased.
234, subds. 13 and 14	631	Transfer tax clerks' salaries in Richmond and Nassau counties increased.
		MORTGAGE TAX
260	204	Statute made more workable in making determination or apportionment by the Tax Commission.

Bulletins for Instruction of Local Officials

Owing to the foregoing amendments and also to recent court decisions interpreting certain provisions of the Tax Law, it was necessary to prepare a bulletin of instruction to the assessors of the State. This bulletin was mailed to the assessors during the time when their field work was being completed and it is estimated that much property heretofore erroneously exempted was as a result placed this year upon the assessment rolls.

Also in accordance with the desire of the Commission to secure fair and equitable assessments of real property throughout the State, an effort has been made to facilitate the bringing of equalization appeals by local officials. Knowledge on the part of boards of supervisors that their determinations might easily be reviewed by appeal to the State Tax Commission has contributed largely to just equalization by these boards. The new rules and regulations respecting these appeals together with the new blank forms

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proper to to be used in the proceedings which have been prepared by the Commission, with the assistance of the law division, have been sent to all local officials interested.

New Edition of the Tax Law

Nothwithstanding the improvements and the many amendments, the new edition of the Tax Law was compiled, published and in the hands of local officials the latter part of July. In addition to a revision of the consolidated index, a more logical arrangement was made of the tax provisions of the general laws.

Proceedings Under Section 173-b Tax Law

Application was made to the Commission by the president of the village of Cooperstown for an order under the above section of the Tax Law to require the assessors of the said village to comply with section 6 of the Tax Law and assess property within the limits of the village at full value. After a hearing on the facts such an order was issued by the Commission under date of May 28, 1918.

The mayor of the city of Rensselaer petitioned the Commission for an order under the above section to require the assessors of the said city to set down in the city assessment roll the value of the land exclusive of the buildings thereon, pursuant to subdivision three section 21 of the Tax Law. A hearing on the facts was held at the office of the Commission May 13, 1918, at which time an order was issued by the Commission directing compliance with the said subdivision.

The petition to the Governor by Albert B. VanVoast, one of the assessors of the city of Schenectady, to compel the other members of the board to assess the personal property of the General Electric Company in accordance with the provisions of the Tax Law, was referred by the Governor to this Commission. Jurisdiction was assumed by the Commission under section 173-b of the Tax Law and a hearing in the matter was set for August 29, 1918, pursuant to notice duly served on said assessors. At this hearing the evidence of the assessors of Schenectady disclosed that the personal property assessment against the General Electric Company appearing on the 1918 assessment roll had not been made pursuant to section twelve, or any other provision,

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of the Tax Law. It appeared, however, that the assessment roll must be filed on the thirty-first day of August pursuant to section 204 of the Special Act relating to the assessment of property in the city of Schenectady and that the said act required a three days' notice to be given to any taxpayer before any increase of an assessment of property could be made. In view of the foregoing and also of the further fact that no protest against the assessment of $3,000,000 on its personal property was filed by the General Electric Company, the Commission determined that it was without jurisdiction to compel the board of assessors to increase or modify the assessment.

Proceeding Under Section 173-a of the Tax Law

Pursuant to application by the supervisor of the town of Duanesburg a hearing under the above section of the Tax Law was held September 30, 1918, to determine the question of under-valuations or irregularities or inequalities in the assessment of personal property as between the town of Duanesburg and the city of Schenectady. The evidence produced at this hearing showed that personal property generally in the said town was not being assessed and it failed to show any under-valuation or inequality as between the town of Duanesburg and the city of Schenectady. No application, therefore, was made to the court as a consequence of this petition.

Litigation Referred to the Attorney-General

The Attorney-General represents the State Tax Commission in court. Through conference and cooperation between the Attorney-General and this Division, many settlements of certiorari proceedings brought to review special franchise assessments were effected. The law division assists in the settlement or in the preparation of these cases whenever requested.

Special Franchise Tax.

Certiorari proceedings pending	1,602
Writs served in 1918	417
Returns verified	186
Further returns	2

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Recommendations of settlement	118
Proceedings being tried	125
Proceedings terminated	139
Franchise Tax.	
Certiorari proceedings pending	16
Writs served in 1918	9
Mortgage Tax.	
Proceedings pending	11
Writs served in 1918	1

County Equalization Appeals — 1918

Appeals to the Commission from the equalization of boards of supervisors now pending are as follows:

County	*Appeal by*
Rensselaer	City of Troy
Delaware	Town of Hancock
Erie	City of Lackawanna
Westchester	City of New Rochelle, 1917
Westchester county, 1916	Case closed
Saratoga county appeal	Closed.

Digest of Court Decisions

The Law Division has inaugurated a plan of digesting recent decisions of the courts on all matters pertaining to taxation and a record of these is kept on file. The latest expressions of the courts in condensed form are thus made readily available in advance of their publication in the reports.

Opinions

Opinions of counsel have been rendered in the form of letters, memoranda and verbal conference to the Commission, the bureaus of the Department and the various local officials and taxpayers. Practically all inquiries at the office of the Attorney-General relative to taxation are now referred to this division. The subjects of the questions involve all phases of legal construction of the Tax Law. Study and investigation on matters pertaining to the assessment of special franchises have consumed a considerable part of the time of the Law Division during the past year.

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COURT DECISIONS

General

People ex rel. Soeurbee, Inc. v. Purdy, 222 N. Y. 145 (memo.) (affirming 179 A. D. 748).

People ex rel. Julius Tishman, Inc. v. Purdy, 222 N. Y. 144 (memo.).

Held that the question whether the assessment of a parcel of real estate and the value of an uncompleted building thereon is excessive to the extent of the value of the building can be raised only by pleading over-valuation of the entire assessment, and that a writ of certiorari seeking to review said assessment for "illegality" should be quashed.

People ex rel. N. Y. C. & H. R. R. R. Co. v. Mealy; People ex rel. Troy Union R. R. Co. v. Mealy, 224 N. Y. 187 (affirming 88 Misc. 649).

A statute granting exemption from taxation to a railroad company held to be gratuitous and not based upon a consideration. Its repeal therefore by a subsequent act was not a violation of the Constitution of the United States as impairing the obligation of a contract.

In re Knapp et al. v. Tax Commission of State of New York, 172 N. Y. S. 376.

Section 173-a of the Tax Law, providing for a review of assessments under an order of a justice of the Supreme Court applies only to assessments of real property.

People ex rel. Delaware County, et al. v. State Tax Commission, 172 N. Y. S. 445.

Where the evidence before the Tax Commission was sufficient to warrant its determination, the Appellate Division is not justified in disturbing the findings of the fact made by the Commission which is the tribunal authorized by law to make such determination. Under section 2140 of the Code of Civil Procedure, if there is competent proof of a fact, the determination of an inferior tribunal may not be disturbed unless there is such a preponderance of proof against the existence of such fact as would justify a court in setting aside the verdict of a jury.

People ex rel. Orinco Railroad Company v. Purdy, N. Y. Law Journal (Spec. Term) November 20, 1918.

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Under section 889-a of the New York charter, a building may be assessed even though it is still in the course of construction, where the construction has progressed so far that the building is ready for occupancy. No definite rule can be laid down as to the stage a building must reach before it is ready for occupancy. That depends upon the purpose for which it is intended.

A court cannot consider the question of overvaluation of a building where no such ground of objection to the tax was shown in the application to the Tax Commissioners.

Special Franchise.

People ex rel. Postal Telegraph-Cable Company v. State Board of Tax Commissioners, 181 A. D. 777; (affirmed, 224 N. Y. 167).

Held that the right of the relator to occupy the streets and navigable waters within the city of New York was granted to the relator by the State and not by the United States government; that the Federal license granted under the "Post Roads Act" did not give the relator any property rights in the streets; nor did it create new rights therein, but merely insured the enjoyment of those granted by the State; that such license was not a franchise and was not included in the special franchises which were taxed by the State Tax Commission, and therefore that the assessment was a valid exercise of the taxing power of the State.

People ex rel. Long Island Railroad Company v. State Board Tax Commissioners, N. Y. Law Journal, May 10, 1918 (special term).

All the elements considered by the State Tax Commission in valuing railroad crossings held to be pertinent and that they had a bearing on the question of the value of the special franchise.

Union Rental Company v. Byrnes, 179 A. D. 961; (affirmed, 222 N. Y. 668, memo.).

Permit from city to construct a tunnel connecting buildings on opposite sides of a street held not to be a special franchise.

People ex rel. N. Y. C. & H. R. R. R. Co. v. State Board of Tax Commissioners and City of Poughkeepsie, 179 A. D. 421; (affirmed, 223 N. Y. 153, memo.).

Overhead bridges which are unnecessary for operation of railroad, but are maintained for benefit of community and traveling

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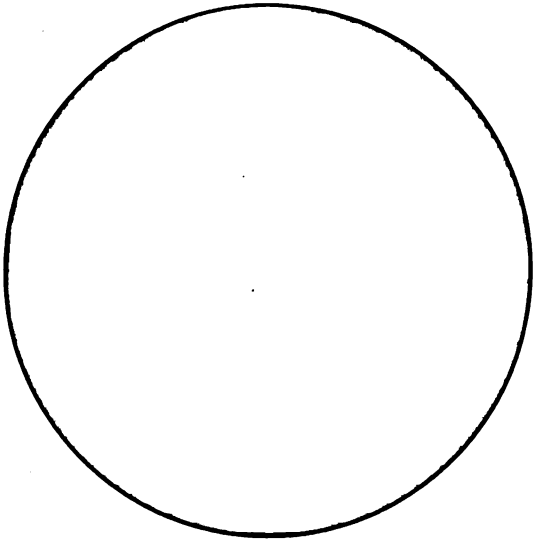
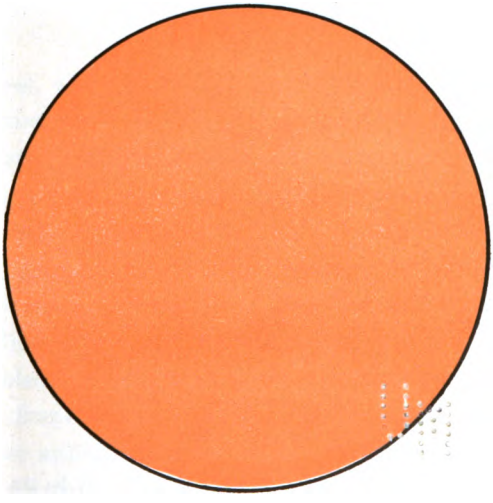
COMPARISON OF STATES HAVING ANNUAL ASSESSMENT OF REAL ESTATE WITH STATES NOT HAVING ANNUAL ASSESSMENT OF REAL ESTATE



27 States of the Union have Annual Assessment of Real Estate



21 States of the Union do not have Annual Assessment of Real Estate

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public, held not to be tangible property taxable as part of the special franchise. Relator not assessable for special franchise on relocated street.

People ex rel. Niagara Falls International Bridge Company v. State Tax Commission, 103 Misc. 648.

A bridge owned by relator across Niagara river in connection with which it had no right to construct or operate a railroad, not assessable as special franchise.

People ex rel. Rochester, Syracuse & Eastern Railroad Company v. Moroney et al., assessors of Montezuma town, 224 N. Y. 114.

Canal lands owned by the State are a "public place" within the meaning of the tax law, section 2, subd. 3 (now 6) and the crossing of such lands by the tracks of the railroad is a special franchise. The right given to the railroad company to maintain its tracks upon the lands taken by the State for the use of the Barge canal is a revocable license which constitutes a special franchise and is taxable as such.

People ex rel. Mexican Telegraph Co. v. State Tax Commission and City of New York, N. Y. Law Journal, July 24, 1918.

The waters of the Atlantic ocean adjacent to the State to a point three miles out from the shore are within the jurisdiction of the State; hence the State's taxing power extends to the three-mile limit.

People ex rel. Long Island Railroad Company v. State Board of Tax Commissioners, N. Y. Law Journal, August 8, 1918.

Where the special franchise assessments are made in gross without specifying valuation of particular occupancies or tangible or intangible values — Held that relator's protest is not required to state in detail grounds of objection as basis of proceeding.

The Village of Saranac Lake v. Paul Smiths Electric Light & Power & Railroad Company, 183 A. D. 620.

Where an electric light and power company as a condition for exercising its franchise in a village agrees to pay to the village a certain sum per annum, the payment is in the nature of a tax, and under section 48 of the Tax Law must be deducted from the special franchise tax levied against the company.

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Corporation Franchise

People ex rel. Genesee Light & Power Company v. Saxe, 179 A. D. 486; (affirmed, 223 N. Y. 172, memo.).

Corporations supplying electricity for lighting or power purposes subject to franchise tax on gross earnings from all sources within the State as prescribed by section 186 of the Tax Law, although it purchases a portion of its electric current from another company and resells same to its customers.

Franchise

People ex rel. General Chemical Company v. Cantor et al., City Commissioners of Taxes, 172 N. Y. S. 582.

Under article 9-a of the Tax Law, machinery, other than boilers, ventilating apparatus, elevators, gas, electric and water power generating apparatus and shafting, which can be detached from the building without serious injury thereto, is exempt from taxation.

Mortgage Tax

People ex rel. Home Mortgage Investment Company v. State Board of Tax Commissioners, 182 A. D. 699.

An agreement of a mortgagor to execute a new mortgage in place of the original mortgage held to be a covenant and the new mortgage a supplemental instrument within the purview of section 255 of the Tax Law.

Opinions of Attorney-General

July 2, 1918. In the absence of express legislative authority a municipality has no power to grant any exemption from taxation for municipal purposes.

As a part of the report of the work of the Law Division during the past year, the following report to the Attorney-General of the State of New York, by Martin Saxe, Esquire, as special counsel for the State Tax Commission in certiorari proceedings to review special franchise assessments in New York city, is submitted:

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SUMMARY OF SCHEDULES

	Number of proceedings	Aggregate assessments	Tax
Terminated	65	$220,203,756	$4,032,413 36
On appeal	2	64,265,580	1,170,451 52
Tried, requests to find being prepared	8	14,539,793	266,237 85
Noticed for trial	3	96,523,200	1,828,827 10
Proposed settlement awaiting approval of corporation counsel	11	384,944 510	7,243,117 53
Proposed settlement by attorneys awaiting approval of corporations	37	86,839,900	1,657,828 62
Propositions of settlement under investigation	40	120,676,277	2,282,207 26
Negotiations for settlement in progress	36	174,362 726	3,386,793 29
Partially prepared for trial	52	308,156,811	6,011,213 85
1918 proceedings — Pending, at issue	34	210,042,839	4,679,093 38
	288	$1,680,555,392	$32,508,183 76
Less N. Y. Telephone Company assessment for 1913, duplicated under headings, "On Appeal" and "Noticed for Trial," respectively	1	64,260,000	1,170,336 02
Grand total	287	$1,616,295,392	$31,337,847 74

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NEW YORK CITY

SPECIAL FRANCHISE PROCEEDINGS

Terminated during the year 1918

	Year	Assessment	Tax	Disposition
CABLE, TELEGRAPH AND TELEPHONE COMPANIES				
American District Telegraph Company	1914	$145,600 00	$2,859 58	Discontinued.
American District Telegraph Company	1915	145,600 00	3,002 26	Discontinued.
Commercial Cable Company	1917	25,800 00	539 22	Discontinued.
Postal Telegraph-Cable Company	1912	332,920 00	6,102 02	Sustained, Court of Appeals.
Stock Quotation Telegraph Company	1907	160,000 00	2,393 25	Settled.
Stock Quotation Telegraph Company	1914	240,645 00	4,304 12	Discontinued.
Stock Quotation Telegraph Company	1916	541,450 00	11,110 74	Discontinued.
GAS COMPANIES				
Brooklyn Union Gas Company	1910	16,500,000 00	299,473 35	Settled.
Brooklyn Union Gas Company	1911	17,500,000 00	307,128 50	Settled.
Brooklyn Union Gas Company	1912	16,380,000 00	306,306 00	Settled.
Brooklyn Union Gas Company	1913	16,380,000 00	303,030 00	Settled.
Brooklyn Union Gas Company	1914	13,650,000 00	251,160 00	Discontinued.
Brooklyn Union Gas Company	1915	10,920,000 00	209,664 00	Discontinued.
RAILWAY COMPANIES				
Long Island Railroad Company	1916	1,395,826 00	28,822 91	Tried, sustained, no appeal taken.
Manhattan Bridge Three-Cent Line	1914	45,500 00	837 20	Discontinued.
Manhattan & Queens Traction Corporation	1915	365,000 00	6,942 00	Discontinued.
Manhattan & Queens Traction Corporation	1916	423,640 00	8,726 98	Discontinued
Manhattan & Queens Traction Corporation	1917	423,640 00	8,854 06	Discontinued.
New York, Brooklyn & Manhattan Beach Railway Company	1916	762,786 00	15,849 10	Discontinued
New York, Brooklyn & Manhattan Beach Railway Company	1917	741,619 00	15,364 98	Discontinued.
New York, Brooklyn & Manhattan Beach Railway Company	1918	762,680 00	18,312 08	Discontinued.

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New York and Rockaway Beach Railway Company	1916	92,916 00	1,914 06	Discontinued.
New York and Rockaway Beach Railway Company	1917	124,867 00	2,609 72	Discontinued.
New York and Rockaway Beach Railway Company	1918	124,867 00	3,009 29	Discontinued.
Williams Terminal Railway Company	1907	4,000 00	62 16	Discontinued.
BROOKLYN RAPID TRANSIT SYSTEM				
Brooklyn Union Elevated Railroad Company	1905	6,050,000 00	94,539 72	Discontinued.
NEW YORK RAILWAYS SYSTEM				
Bleecker St. & Fulton Ferry R. R. Co	1912	571,400 00	10,456 62	Tried, no appeal taken.
Bleecker St. & Fulton Ferry R. R. Co	1913	637,000 00	11,529 70	Tried, no appeal taken.
Bleecker St. & Fulton Ferry R. R. Co	1914	819,000 00	14,578 20	Tried, no appeal taken.
Broadway & Seventh Avenue R. R. Co	1912	4,807,500 00	86,977 25	Tried, no appeal taken.
Broadway & Seventh Avenue R. R. Co	1913	5,005,000 00	90,590 50	Tried, no appeal taken.
Broadway & Seventh Avenue R. R. Co	1914	2,912,000 00	51,833 60	Tried, no appeal taken.
NEW YORK RAILWAYS SYSTEM				
Central Crosstown R. R. Co	1912	287,500 00	5,261 25	Tried, no appeal taken.
Central Crosstown R. R. Co	1913	327,600 00	5,929 56	Tried, no appeal taken.
Central Crosstown R. R. Co	1914	273,000 00	4,840 66	Tried, no appeal taken.
Christopher & Tenth Street R. R. Co	1912	879,900 00	16,102 17	Tried, no appeal taken.
Christopher & Tenth Street R. R. Co	1913	1,001,000 00	18,118 10	Tried, no appeal taken.
Christopher & Tenth Street R. R. Co	1914	1,001,000 00	17,817 80	Tried, no appeal taken.
Eighth Avenue Railroad Company	1912	4,305,200 00	78,785 16	Tried, no appeal taken.
Eighth Avenue Railroad Company	1913	4,459,000 00	80,707 90	Tried, no appeal taken.
Eighth Avenue Railroad Company	1914	4,550,000 00	80,990 00	Tried, no appeal taken.
Fort George & 11th Avenue R. R. Co	1912	262,900 00	4,811 07	Tried, no appeal taken.
Fort George & 11th Avenue R. R. Co	1913	273,000 00	4,941 30	Tried, no appeal taken.
Fort George & 11th Avenue R. R. Co	1914	364,000 00	6,479 20	Tried, no appeal taken.
Forty-Second Street & Grand Street Ferry Railroad Co	1912	940,900 00	17,218 47	Tried, no appeal taken.
Forty-Second Street & Grand Street Ferry Railroad Co	1913	1,092,000 00	19,765 20	Tried, no appeal taken.
Forty-Second Street & Grand Street Ferry Railroad Co	1914	1,274,000 00	22,677 20	Tried, no appeal taken.
New York & Harlem Railroad Company	1912	6,142,500 00	112,407 75	Tried, no appeal taken.
New York & Harlem Railroad Company	1913	6,319,950 00	114,391 09	Tried, no appeal taken.
New York & Harlem Railroad Company	1914	6,319,950 00	112,495 11	Tried, no appeal taken.
New York Railways Company	1912	13,363,300 00	244,548 39	Tried, no appeal taken.

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NEW YORK CITY — *Continued*

SPECIAL FRANCHISE PROCEEDINGS — *Continued*

Terminated during the year 1918 — Continued

	Year	Assessment	Tax	Disposition
NEW YORK RAILWAYS SYSTEM — *Continued*				
New York Railways Company	1913	$13,650,000 00	$247,065 00	Tried, no appeal taken.
New York Railways Company	1914	11,921,000 00	212,193 80	Tried, no appeal taken.
Ninth Avenue Railroad Company	1912	2,237,600 00	40,948 08	Tried, no appeal taken.
Ninth Avenue Railroad Company	1913	2,275,000 00	41,177 50	Tried, no appeal taken.
Ninth Avenue Railroad Company	1914	2,912,000 00	51,833 60	Tried, no appeal taken.
Sixth Avenue Railroad Company	1912	3,209,500 00	58,733 85	Tried, no appeal taken.
Sixth Avenue Railroad Company	1913	3,276,000 00	59,295 60	Tried, no appeal taken.
Sixth Avenue Railroad Company	1914	3,276,000 00	58,312 80	Tried, no appeal taken.
Thirty-fourth Street, Crosstown Railway Company	1912	455,000 00	8,326 50	Tried, no appeal taken.
Thirty-fourth Street, Crosstown Railway Company	1913	455,000 00	8,235 50	Tried, no appeal taken.
Thirty-fourth Street, Crosstown Railway Company	1914	273,000 00	4,859 40	Tried, no appeal taken.
Twenty-third Street Railway Company	1912	1,196,600 00	21,897 78	Tried, no appeal taken.
Twenty-third Street Railway Company	1913	1,274,000 00	23,059 40	Tried, no appeal taken.
Twenty-third Street Railway Company	1914	1,365,000 00	24,297 00	Tried, no appeal taken.
		$220,203,756 00	$4,032,413 36	
ON APPEAL				
Mexican Telegraph Company	1917	$5,580 00	$115 50	App. Div., 1st Dept. Record served. Awaiting relator's brief. Relator-appellant.
New York Telephone Company	1913	64,260,000 00	1,170,336 02	App. Div., 1st Dept. Appeal from order denying motion for further return. Record served. Awaiting relator's brief.

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NEW YORK CITY—*Continued*

TRIED DURING 1918, REQUESTS TO FIND IN COURSE OF PREPARATION

	Year	Assessment	Tax	Note
RAILWAY COMPANIES				
Long Island Railroad Company	1908	$1,134,700 00	$18,835 79	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company	1909	946,700 00	16,335 66	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company	1910	1,107,700 00	20,058 63	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company	1911	1,787,200 00	31,036 59	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company	1912	3,574,346 00	66,516 27	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company	1913	3,353,708 00	62,043 53	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.

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NEW YORK CITY—*Continued*

TRIED DURING 1918, REQUESTS TO FIND IN COURSE OF PREPARATION—*Continued*

	Year	Assessment	Tax	Note
RAILWAY COMPANIES—*Continued*				
Long Island Railroad Company	1914	$1,320,673 00	$23,933 99	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Long Island Railroad Company	1917	1,314,766 00	27,477 40	Form agreed upon with Corporation Counsel. Same being typewritten by that office. Relator will probably appeal.
Total	.....	$14,539,793 00	$266,237 85	

ON CALENDARS

Notices of trial served in 1918

	Year	Assessment	Tax	Term
CABLE, TELEPHONE AND TELEGRAPH COMPANIES				
Consolidated Telegraph & Electrical Subway Co	1916	$16,045,200 00	$328,481 32	January 6, 1919.
Consolidated Telegraph & Electrical Subway Co	1917	16,218,000 00	329,009 76	January 6, 1919.
New York Telephone Company	1913	64,260,000 00	1,170,336 02	January 16, 1919.
Total	.....	$96,523,200 00	$1,828,827 10	

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NEW YORK CITY—*Continued*

SETTLEMENT MADE IN 1918, APPROVED BY STATE TAX COMMISSION, AWAITING APPROVAL OF CORPORATION COUNSEL

	Year	Assessment	Tax	Note
RAILROAD COMPANIES				
Manhattan Railway Company	1913	$67,158,000	$1,215,559.80	City making investigation.
Manhattan Railway Company	1914	67,158,000	1,194,811.80	City making investigation.
Manhattan Railway Company	1915	67,977,000	1,275,434 80	City making investigation.
Manhattan Railway Company	1916	64,387,110	1,317,755 72	City making investigation.
Manhattan Railway Company	1917	65,594,500	1,328,608 00	City making investigation.
New York Central Railroad Co. (Park Ave.)	1909	13,115,200	220,078 30	City making investigation.
New York Central Railroad Co. (Park Ave.)	1910	13,115,200	230,552 10	City making investigation.
New York Central Railroad Co. (Park Ave.)	1911	13,564,700	233,649 24	City making investigation.
New York Central Railroad Co. (Park Ave.)	1912	12,549,800	229,661 34	City making investigation.
New York Central Railroad Co. (Bronx)	1906	125,000	1,848 63	City making investigation.
New York Central Railroad Co. (Bronx)	1907	200,000	2,957 80	City making investigation.
		$384,944,510	$7,243,117 53	

SETTLEMENT MADE IN 1918, AWAITING APPROVAL OF EXECUTIVE COMMITTEE OF CORPORATIONS

THIRD AVENUE SYSTEM				
Belt Line Railway Corporation	1914	$910,000	$16,198 00	Agreement reached between State, City and relator's attorneys.
Belt Line Railway Corporation	1916	1,385,700	28,268 28	Agreement reached between State, City and relator's attorneys.
Bronx Traction Company	1912	273,000	4,995 90	Agreement reached between State, City and relator's attorneys.
Dry Dock, East Broadway & Battery R. R. Co	1911	1,400,000	24,114 72	Agreement reached between State, City and relator's attorneys.

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NEW YORK CITY — *Continued*

SETTLEMENT MADE IN 1918, AWAITING APPROVAL OF EXECUTIVE COMMITTEE OF CORPORATIONS — *Continued*

	Year	Assessment	Tax	Note
THIRD AVENUE SYSTEM — *Continued*				
Dry Dock, East Broadway & Battery R. R. Co	1912	$1,274,000	$23,314 20	Agreement reached between State, City and relator's attorneys.
Dry Dock, East Broadway & Battery R. R. Co	1913	1,069,250	19,353 42	Agreement reached between State, City and relator's attorneys.
Dry Dock, East Broadway & Battery R. R. Co	1914	898,170	15,987 42	Agreement reached between State, City and relator's attorneys.
Dry Dock, East Broadway & Battery R. R. Co	1916	837,000	17,074 80	Agreement reached between State, City and relator's attorneys.
Forty-second St., Manhattanville and St. Nicholas Ave. R. R. Co	1911	4,450,000	76,650 36	Agreement between State, reached City and relator's attorneys.
Forty-second St., Manhattanville and St. Nicholas Ave. R. R. Co	1912	4,095,000	74,938 50	Agreement reached between State, City and relator's attorneys.
Forty-second St., Manhattanville and St. Nicholas Ave. R. R. Co	1913	3,640,000	65,884 00	Agreement reached between State, City and relator's attorneys.
Forty-second St., Manhattanville and St. Nicholas Ave. R. R. Co	1914	3,731,000	66,411 80	Agreement reached between State, City and relator's attorneys.
Kingsbridge Railway Co	1911	759,000	13,073 62	Agreement reached between State, City and relator's attorneys.
Kingsbridge Railway Co	1912	690,600	12,637 98	Agreement reached between State, City and relator's attorneys.
Kingsbridge Railway Co	1913	637,000	11,529 70	Agreement reached between State, City and relator's attorneys.
Kingsbridge Railway Co	1914	637,000	11,338 60	Agreement reached between State, City and relator's attorneys.

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Kingsbridge Railway Co	1916	1,302,000	26,560 80	Agreement reached between State, City and relator's attorneys.
New York City Interborough Ry. Co. (Manhattan)	1914	91,000	1,619 80	Agreement reached between State, City and relator's attorneys.
New York City Interborough Ry. Co. (Bronx)	1914	1,031,030	18,249 23	Agreement reached between State, City and relator's attorneys.
Southern Boulevard R. R. Co	1912	204,700	3,746 01	Agreement reached between State, City and relator's attorneys.
Third Avenue Bridge Co	1912	81,900	1,498 77	Agreement reached between State, City and relator's attorneys.
Third Avenue Bridge Co	1913	91,000	1,647 10	Agreement reached between State, City and relator's attorneys.
Third Avenue Bridge Co	1914	91,000	1,619 80	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co	1911	7,934,000	136,764 91	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co	1912	6,825,000	124,897 50	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co. (by Receivers)	1912	6,825,000	124,897 50	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co	1913	5,778,500	104,590 85	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co	1914	5,824,000	103,667 20	Agreement reached between State, City and relator's attorneys.
Third Avenue Railroad Co	1916	8,091,000	165,056 40	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Manhattan)	1911	235,000	4,047 82	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Bronx)	1911	4,000,000	75,789 12	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Manhattan)	1912	213,800	3,912 54	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Bronx)	1912	4,095,000	74,938 50	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Manhattan)	1913	136,500	2,470 65	Agreement reached between State, City and relator's attorneys.

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NEW YORK CITY — *Continued*

SETTLEMENT MADE IN 1918, AWAITING APPROVAL OF EXECUTIVE COMMITTEE OF CORPORATIONS — *Continued*

	Year	Assessment	Tax	Note
THIRD AVENUE SYSTEM — *Continued*				
Union Railway Co. (Bronx)	1913	$3,526,250	$63,825 12	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Manhattan)	1914	136,500	2,429 70	Agreement reached between State, City and relator's attorneys.
Union Railway Co. (Bronx)	1914	3,640,000	64,428 00	Agreement reached between State, City and relator's attorneys.
		$86,839,900	$1,657,828 62	

PROPOSITION OF SETTLEMENT RECEIVED DURING 1918 — INVESTIGATION OF BOOKS BEING MADE

RAILROAD COMPANIES				
BROOKLYN RAPID TRANSIT SYSTEM				
Brooklyn City Railroad Company	1901	$1,826,700	$43,055 68	Books being examined.
Brooklyn City Railroad Company	1902	1,502,000	34,827 32	Books being examined.
Brooklyn City Railroad Company	1903	1,502,000	22,155 70	Books being examined.
Brooklyn City Railroad Company	1904	1,425,000	22,404 99	Books being examined.
Brooklyn City Railroad Company	1906	17,374,000	267,490 96	Books being examined.
Brooklyn City Railroad Company	1916	14,683,800	305,099 08	Books being examined.
Brooklyn City Railroad Company	1917	13,685,000	283,548 26	Books being examined.
Brooklyn Heights Railroad Co	1916	103,592	2,154 71	Books being examined.
Brooklyn Heights Railroad Co	1917	79,050	1,636 32	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co	1901	530,100	12,494 56	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co	1902	175,000	4,057 77	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co	1903	1,575,000	23,433 69	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co	1904	155,000	2,437 03	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co	1905	2,010,000	31,397 20	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co	1906	2,316,000	35,642 04	Books being examined.

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Brooklyn, Queens Co. & Suburban R. R. Co	1907	3,370,000	52,337 94	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co	1908	3,478,200	58,069 18	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co	1916	2,740,889	56,940 76	Books being examined.
Brooklyn, Queens Co. & Suburban R. R. Co	1917	2,758,440	57,223 58	Books being examined.
Coney Island & Brooklyn Railroad Co	1916	2,481,750	64,072 50	Books being examined.
Coney Island & Brooklyn Railroad Co	1917	113,030	2,362 33	Books being examined.
Coney Island & Gravesend Railway Co	1902	145,000	3,412 61	Books being examined.
Coney Island & Gravesend Railway Co	1903	105,000	1,563 92	Books being examined.
Coney Island & Gravesend Railway Co	1904	95,000	1,494 31	Books being examined.
Coney Island & Gravesend Railway Co	1916	139,840	2,788 66	Books being examined.
DeKalb Avenue & North Beach R. R. Co	1916	30,260	623 33	Books being examined.
DeKalb Avenue & North Beach R. R. Co	1917	43,610	911 44	Books being examined.
Nassau Electric Railroad Company	1907	10,950,000	170,171 76	Books being examined.
Nassau Electric Railroad Company	1913	6,188,000	114,478 00	Books being examined.
Nassau Electric Railroad Co	1916	7,134,600	148,399 68	Books being examined.
Nassau Electric Railroad Company	1917	7,207,500	149,185 25	Books being examined.
New York Consolidated Railroad Co	1916	11,491,444	239,022 03	Books being examined.
New York Consolidated Railroad Co	1917	169,990	3,552 79	Books being examined.
New York Municipal Railway Corp	1916	6,164	128 21	Books being examined.
New York Municipal Railway Corp	1917	2,752,260	57,330 08	Books being examined.
Prospect Park & Coney Island R. R. Co	1913	202,930	3,754 21	Books being examined.
Prospect Park & Coney Island R. R. Co	1916	29,808	620 00	Books being examined.
Prospect Park & Coney Island R. R. Co	1917	45,570	943 28	Books being examined.
South Brooklyn Railway Co	1915	45,500	873 60	Books being examined.
South Brooklyn Railway Co	1917	9,300	192 50	Books being examined.
		$120,676,277	$2,282,207 26	

GAS COMPANIES

BROOKLYN UNION GAS SYSTEM

Brooklyn Union Gas Company	1916	$18,400,000	$382,720 00	No other proceeding of this system pending for this year.
Brooklyn Union Gas Company	1917	16,740,000	346,518 00	No other proceeding of this system pending for this year.
Flatbush Gas Company	1917	2,325,000	48,127 50	Subsidiary.
Jamaica Gas Light Company	1917	511,750	10,695 57	Subsidiary.

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NEW YORK CITY — *Continued*

PROPOSITION OF SETTLEMENT RECEIVED DURING 1918 — INVESTIGATION OF BOOKS BEING MADE — *Continued*

	Year	Assessment	Tax	Note
GAS COMPANIES — *Continued*				
BROOKLYN UNION GAS SYSTEM — *Continued*				
Newtown Gas Light Company	1917	$1,691,000	$35,341 90	Subsidiary.
Richmond Hill and Queens County Gas Light Company	1917	267,000	5,580 30	Subsidiary.
Woodhaven Gas Light Company	1917	623,000	13,020 70	Subsidiary.
CONSOLIDATED GAS SYSTEM				
Central Union Gas Company	1913	2,093,000	37,883 30	Proposition of settlement being prepared.
Central Union Gas Company	1914	2,093,000	37,046 10	Proposition of settlement being prepared.
Central Union Gas Company	1916	1,840,000	38,456 00	Proposition of settlement being prepared.
Central Union Gas Company	1917	2,571,450	53,486 16	Proposition of settlement being prepared.
Consolidated Gas Company	1913	19,201,000	347,538 10	Proposition of settlement being prepared.
Consolidated Gas Company	1914	19,201,000	341,650 40	Proposition of settlement being prepared.
Consolidated Gas Company	1916	13,937,000	284,912 40	Proposition of settlement being prepared.
Consolidated Gas Company	1917	18,621,250	376,944 40	Proposition of settlement being prepared.
New Amsterdam Gas Company	1913	6,611,000	120,228 70	Proposition of settlement being prepared.
New Amsterdam Gas Company	1914	6,065,000	108,232 70	Proposition of settlement being prepared.
New Amsterdam Gas Company (Bronx omitted)	1916	4,285,370	87,657 72	Proposition of settlement being prepared.
New Amsterdam Gas Company	1917	6,478,336	133,051 84	Proposition of settlement being prepared.

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New York Mutual Gas Light Company	1913	2,639,000	47,765 90	Proposition of settlement being prepared.
New York Mutual Gas Light Company	1914	2,639,000	46,974 20	Proposition of settlement being prepared.
New York Mutual Gas Light Company	1916	1,581,000	32,252 40	Proposition of settlement being prepared.
New York Mutual Gas Light Company	1917	2,006,900	40,539 38	Proposition of settlement being prepared.
Northern Union Gas Company	1913	1,410,500	25,530 05	Proposition of settlement being prepared.
Northern Union Gas Company	1914	1,410,500	24,965 85	Proposition of settlement being prepared.
Northern Union Gas Company	1916	1,380,000	28,842 00	Proposition of settlement being prepared.
Northern Union Gas Company	1917	1,790,250	37,237 20	Proposition of settlement being prepared.
Standard Gas Light Company	1913	3,913,000	70,825 30	Proposition of settlement being prepared.
Standard Gas Light Company	1914	3,913,000	69,624 10	Proposition of settlement being prepared.
Standard Gas Light Company	1916	2,508,720	51,282 76	Proposition of settlement being prepared.
Standard Gas Light Company	1917	3,278,200	66,353 56	Proposition of settlement being prepared.
Westchester Lighting Company	1913	436,800	7,906 08	Proposition of settlement being prepared.
Westchester Lighting Company	1914	436,800	7,731 36	Proposition of settlement being prepared.
Westchester Lighting Company	1915	445,900	8,650 46	Proposition of settlement being prepared.
Westchester Lighting Company	1916	460,000	9,614 00	Proposition of settlement being prepared.
Westchester Lighting Company	1917	558,000	11,606 40	Proposition of settlement being prepared.
		$174,362,726	$3,336,793 29	

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NEW YORK CITY — *Continued*

PARTIALLY PREPARED FOR TRIAL DURING 1918

	Year	Assessment	Tax	Note
CABLE, TELEPHONE AND TELEGRAPH COMPANIES				
Empire City Subway Company, Ltd	1913	$12,922,000	$233,888 20	Examination of books started. Rumery has reported.
Empire City Subway Company, Ltd	1914	12,992,980	231,047 54	Examination of books started. Rumery has reported.
German Atlantic Telegraph Company	1917	8,900	186 01	Awaiting decision of appeal in the Mexican Telegraph Company case.
Postal Telegraph-Cable Company	1913	687,840	12,508 19	Rumery engaged on tangible values.
Postal Telegraph-Cable Company	1914	572,920	10,314 58	Rumery engaged on tangible values.
Postal Telegraph-Cable Company	1915	497,188	9,431 12	Rumery engaged on tangible values.
Postal Telegraph Cable Company	1916	522,742	11,088 47	Rumery engaged on tangible values.
Postal Telegraph-Cable Company	1917	528,170	10,806 23	Rumery engaged on tangible values.
ELECTRIC LIGHT & POWER COMPANIES				
Brush Electric Illuminating Co	1916	279,000	5,691 60	Pleadings, reports and modus operandi examined.
Brush Electric Illuminating Co	1917	282,000	5,696 40	Pleadings, reports and modus operandi examined.
Edison Electric Illuminating Co	1916	18,292,360	380,481 08	Pleadings, reports and modus operandi examined.
Kings County Lighting Company	1914	1,428,700	26,288 08	Pleadings, reports and modus operandi examined.
Kings County Lighting Company	1916	1,687,280	35,095 42	Pleadings, reports and modus operandi examined.
New York Edison Company	1915	45,165,700	922,863 32	Pleadings, reports and modus operandi examined.

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New York Edison Company	1917	62,905,400	1,274,848 97	Pleadings, reports and modus operandi examined.
New York & Queens Electric Light & Power Company	1917	4,005,000	83,704 50	Pleadings, reports and modus operandi examined.
United Electric Light & Power Co	1916	9,997,500	203,949 00	Pleadings, reports and modus operandi examined.
United Electric Light & Power Co	1917	10,105,000	204,121 00	Pleadings, reports and modus operandi examined.
MISCELLANEOUS: GAS				
Queens Borough Gas & Electric Co	1917	411,980	8,593 66	Pleadings, reports and modus operandi examined.
Holmes Electric Protective Co	1913	728,000	13,575 80	Rumery has reported. Examination of books not completed.
Holmes Electric Protective Co	1916	651,000	13,280 40	Rumery has reported. Examination of books not completed.
RAILROAD COMPANIES				
Bush Terminal Railroad Company	1916	251,804	5,237 52	Pleadings, reports and modus operandi examined.
Harlem River & Port Chester R. R. Co	1916	650,164	13,597 43	Pleadings, reports and modus operandi examined.
Harlem River & Port Chester R. R. Co	1917	403,150	8,385 52	Pleadings, reports and modus operandi examined.
Mid-Crosstown Railway Company	1913	136,500	2,470 65	Pleadings, reports and modus operandi examined.
Mid-Crosstown Railway Company	1914	136,500	2,429 70	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Park Ave.)	1913	14,049,211	254,291 01	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Park Ave.)	1915	16,842,007	314,988 32	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Park Ave.)	1916	17,725,832	361,759 50	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Park Ave.)	1917	17,768,947	358,978 08	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1906	1,650,000	24,401 85	Pleadings, reports and modus operandi examined.

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NEW YORK CITY — *Continued*

PARTIALLY PREPARED FOR TRIAL DURING 1918 — *Continued*

	Year	Assessment	Tax	Note
RAILROAD COMPANIES — *Continued*				
New York Central R. R. Co. (11th Ave.)	1907	$2,400,000	$35,639 76	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1908	4,486,400	72,413 63	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1909	4,437,500	74,463 02	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1910	4,497,500	79,061 55	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1911	4,515,500	77,778 58	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1912	4,127,600	75,535 08	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1913	3,077,064	71,984 85	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1915	3,692,689	69,053 28	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1916	4,614,009	94,125 78	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (11th Ave.)	1917	4,682,174	94,600 11	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1908	786,300	12,691 43	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1909	898,100	15,070,48	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1910	838,100	14,732 95	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1911	2,249,700	38,750 63	Pleadings, reports and modus operandi examined.

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New York Central R. R. Co. (Bronx)	1912	777,500	14,228 25	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1913	288,379	5,219 66	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1915	153,426	2,715 64	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1916	646,300	13,507 67	Pleadings, reports and modus operandi examined.
New York Central R. R. Co. (Bronx)	1917	272,862	5,675 53	Pleadings, reports and modus operandi examined.
New York Connecting R. R. Company	1916	2,541,350	52,092 86	Pleadings, reports and modus operandi examined.
New York Connecting R. R. Company	1917	2,817,603	57,704 00	Pleadings, reports and modus operandi examined.
		$308,156,811	$6,011,213 85	

FOR YEAR 1918 — PENDING, AT ISSUE

	Year	Assessment	Tax	Note
CABLE, TELEGRAPH & TELEPHONE				
Consolidated Telegraph & Electrical Subway Company	1918	$13,324,800	$315,240 90	At issue.
Mexican Telegraph Company	1918	7,520	180 48	At issue.
Postal Telegraph-Cable Company	1918	597,540	14,226 95	At issue.
ELECTRIC LIGHT & POWER				
Brush Electric Illuminating Co	1918	418,000	9,964 80	At issue.
New York Edison Company	1918	56,605,000	1,268,450 80	At issue.
New York & Queens Electric Light & Power Company	1918	4,405,000	106,160 50	At issue.
United Electric Light & Power Co	1918	7,250,000	165,800 00	At issue.

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NEW YORK CITY — *Continued*

FOR YEAR 1918 — PENDING. AT ISSUE — *Continued*

	Year	Assessment	Tax	Notes
GAS				
BROOKLYN UNION GAS SYSTEM				
Brooklyn Union Gas Company	1918	$15,040,000	$360,960 00	At issue.
CONSOLIDATED SYSTEM				
Central Union Gas Company	1918	2,148,300	51,569 20	At issue.
Consolidated Gas Company	1918	15,404,250	363,540 30	At issue.
New Amsterdam Gas Co. (Manhattan)	1918	2,864,250	67,596 30	At issue.
New Amsterdam Gas Co. (Bronx)	1918	2,286,870	54,804 88	At issue.
New York Mutual Gas Light Co	1918	1,738,500	41,028 60	At issue.
Northern Union Gas Company	1918	1,557,750	37,386 00	At issue.
Standard Gas Light Company	1918	3,040,300	70,856 18	At issue.
Westchester Lighting Company	1918	595,200	14,284 80	At issue.
MISCELLANEOUS				
Queens Borough Gas & Electric Co	1918	411,180	9,909 44	At issue.
RAILROADS				
BROOKLYN RAPID TRANSIT SYSTEM				
Brooklyn City Railroad Company	1918	12,836,650	308,211 77	At issue.
Brooklyn Heights Railroad Co	1918	77,080	1,849 92	At issue.
Brooklyn, Queens County and Suburban R. R. Co	1918	3,422,550	82,231 54	At issue.
Coney Island and Brooklyn R. R. Co	1918	2,893,650	69,458 73	At issue.
Coney Island and Gravesend Railway Company	1918	188,000	4,512 00	At issue.
DeKalb Avenue and North Beach Railroad Co	1918	48,950	1,179 70	At issue.
Nassau Electric Railroad Co	1918	7,802,000	137,248 00	At issue.
New York Consolidated Railroad Company (Brooklyn)	1918	13,469,000	323,256 00	At issue.

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New York Consolidated Railroad Company (Queens)	1918	249,200	6,005 72	At issue.
New York Municipal Railway Corp	1918	6,177,080	148,669 29	At issue.
Prospect Park and Coney Island Railroad Company	1918	51,700	1,240 80	At issue.
South Brooklyn Railway Company	1918	13,160	315 84	At issue.
MISCELLANEOUS				
Long Island Railroad Company	1918	1,647,539	39,677 89	At issue.
New York Central Railroad Co. (Park Ave.)	1918	17,881,565	422,004 93	At issue.
New York Central Railroad Co. (11th Ave.)	1918	4,917,865	115,135 76	At issue.
New York Central Railroad Co. (Bronx)	1918	269,235	6,462 64	At issue.
New York, New Haven & Hartford Railroad Company	1918	403,155	9,675 72	At issue.
Total	.....	$210,042,839	$4,679,093 38	

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CORPORATION TAX BUREAU

The application of the provisions of Chapter 726 of the Laws of 1917 produced assessments for the taxing year beginning November first, nineteen hundred seventeen, aggregating more than $18,000,000, and when all proper allowances have been made and delinquents have been assessed, probably the total of taxes will not be much, if any, less than the aggregate assessments.

The benefits to the localities have not all been reflected yet because of credits given in many localities in equalization of taxes paid locally for a part of the year 1918, as provided in Article 9-a of the Tax Law, and such credits will not have to be made as to taxes for subsequent years.

The amendments made during the last legislative session to Chapter 726 of the Laws of 1917 resulted in much good, but there are several amendments which justice, equity and a reasonable administration require, and which this Commission suggests should be made. They are as follows:

It is recommended:

That every corporation except those specified in section 210 of the Tax Law shall be taxed annually under this article and upon their entire net income, or under the minimum tax as provided in the law.

It is recommended:

That proper provision be made in section 214 for the taxation of the net income of foreignly organized corporations doing business both within and without the United States. The present provision is ambiguous and possibly inadequate. Under the federal law such a corporation returns only its net earnings in the United States. If it has assets outside the United States and in New York State, the portion taxable by this State might be largely reduced if the conclusion should be reached by the courts that the present provision was not sufficient to tax such corporations as others are taxed.

Section 214-a as now written does not altogether accomplish the purpose for which it was intended.

It is recommended:

That this section be so amended that there can be no doubt but that evasion by change of name or other device shall be eliminated.

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There are now two cases pending under this law which are of great importance to the taxpayers of the State.

One case raises the question of the constitutionality of the act itself and if it should be resolved against the State it would result in a loss of between seventeen and eighteen millions of dollars that have already been distributed, or are about to be distributed to the tax districts of the State and to the State treasury.

The second case involves the rights of certain corporations to deduct from their total net income all taxes paid to the United States government, both those designated as normal income taxes and those known as excess profits taxes. Somewhere between five and seven millions of dollars will be taken from the local districts and the State should the contentions of the contestants be confirmed by the courts. In substance this contention amounts to this:

That the income which this law was framed to use as a measure of assessment was that remaining after taxes subsequently fixed by and paid to the federal government had been deducted from the net income as returned to the federal government as "total net income", and not the actual net income at the end of the year and before taxes had been met.

The "total net income" was in fact the exact amount of the net income upon which both the so-called income and the so-called excess profits taxes are predicated and without this statement neither of the federal taxes could be determined.

It is to be observed that the scheme adopted by this State to measure the amount of the franchise tax to be assessed recognizes the justice of an apportionment based jointly upon property of certain classes held and upon business conducted both within and without our boundaries, and levies its franchise tax upon the exercise of the franchise in this State without regard to the demands of other sovereignties, whether State or National.

The federal government has decreed that any corporation earning more than fifteen per centum on its invested capital is receiving an *excessive* profit upon its investment and shall pay a larger premium for the governmental protection which it receives. The rate of such tax increases progressively as the percentage of the corporation's profits progresses.

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There can be no reasonable exception taken to this particular provision. But these corporations who are demanding a deduction of excess profits taxes paid to the national treasury are seeking an alleviation of the federal penalty by obtaining from this State an abatement of what the federal law has inflicted. Stated in another way — if a corporation doing its entire business in this State pays an excess profits tax to the United States of $52,000 on an invested capital of $521,000, it contends that it should have the excess profits tax modified by having $1,520 taken out of the taxes upon its entire net income due to the State and the localities. The amount of its excess profits taken by the federal government does not in any manner change the corporate "entire net income" or any other "net income" of any year. The excess profits tax is merely an exaction by taxation based upon income earned and retained at the end of the year. It is not recognized in the federal act as a "deduction", but, having been taken away as a penalty, it is properly credited by the federal taxing power in determining how much of the net income should be subject to the normal income tax to be paid to it.

The amount first used by the federal government as a measure of net income to determine the excess profits tax is the "total net income" and is the only "net income" recognized in reports to the federal government and subjected to taxation by it. The matter of rate variation in no manner modifies its character. It would be quite as reasonable to say that because a corporation paid one-third of its normal income tax at the rate of two per cent, and two-thirds at the rate of four per cent that the amount of the tax at two per cent should be taken out of "net income" before computing the tax at four per cent, as it is to say that any exactions of the United States should be deducted from the base to be used by this State to measure its taxes.

It is recommended:

That the basis of net earnings be definitely fixed in article 9-a of the Tax Law, and, if the existing rate is improper, that a correct rate be substituted.

Most of the amendments to article 9-a of the Tax Law made by the Legislature of 1918 have proven satisfactory and useful and the Tax Commission respectfully presents the proposed

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changes heretofore suggested concerning article 9-a of the Tax Law, and will present for your consideration proposed bills to carry these changes into effect.

GENERAL LEGISLATIVE RECOMMENDATIONS — 1919

Section 40 *of the Tax Law.*

This section should be amended to show the method of apportionment of corporate property by the various boards of assessors of the state. Apportionments as they are now made by boards of assessors are often times erroneous, especially with respect to the apportionment of special franchise property. In making these apportionments assessors are frequently at a loss to know how to distribute the intangible values of special franchises among the different special districts. In many cases the intangible value is divided by the number of special districts and an equal amount added to the assessment of the tangible value of the special franchise of each district. A more logical method would be to determine the intangible value in a special district by the proportion of the value of the tangible property of the entire town situated in such special district.

Section 56 *of the Tax Law*

This section should be amended to permit any taxpayer to make application to the board of supervisors upon due notice, etc., for the correction of an assessment. As the section now stands, only assessors are permitted to make such applications. Occasions arise where it would be equitable to allow a taxpayer to seek redress with respect to an erroneous or illegal assessment before the board of supervisors instead of being forced to take the matter into the courts.

Also in view of certain changes made in section 39 of the Tax Law, paragraph "First" should be revamped in order that the same may not be inconsistent therewith.

Section 45-*c of the Tax Law*

The last paragraph of this section should be amended to require the assessors to enter in their rolls the final equalized valuations of special franchises "last certified" to the municipality by

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the State Tax Commission. In some cases it is impossible to certify the special franchise valuations of the current year in time to be placed upon the assessment-roll. In order that there may be no misunderstanding as to what assessment is to be entered by the assessors, it should be definitely stated in the statute that the assessment "last certified" must be entered.

Section 2, subdivision 6, of the Tax Law

This subdivision should be amended to tax bridge companies owning and operating bridges over public waters as and for a special franchise irrespective of whether the bridge company owns and operates a railroad in connection with the bridge. These structures interfere with the rights of the public in public waters and there appears to be no good reason for excluding these corporations from the said subdivision.

The Supreme Court has recently decided that a bridge, or the operation of a bridge is not a special franchise. The Commission also feels that the language of this section should be made clear, definite and certain.

G. *The General Office Administration Division*

The administrative affairs of the department during the year have been carried out with promptness. A decided improvement has been made in this work during the past year by the installation of the addressograph system of addressing envelopes. Where heretofore the work has required the time and effort of many different people, it can all be done now by one man, thus effecting a great saving of expense in the addressing of the very large number of envelopes required to carry on the work of the Department. By addressing envelopes to corporations, assessors, town clerks, supervisors, village clerks and other local officials, this equipment brings great relief to the stenographic division. A single operator can address from six to eight thousand envelopes in a day.

This division has devoted the usual care to the preparation of the annual budget of the State Tax Department, copies of which were furnished promptly as required to the Governor, the State Comptroller, and the Legislative committees.

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It has been found necessary during the past year to secure from the State Civil Service Commission certification of names of persons willing to accept temporary employment. As there is much difficulty in finding competent people who will accept temporary work at the salaries allowed by the State, and as in many cases the character of the help secured is not satisfactory, this has required much correspondence and investigation.

The personnel board, provided for by chapter 653, Laws of 1918, appointed by this Commission October 30, 1918, has duly organized and adopted a set of rules and regulations, which rules and regulations are now before the State Civil Service Commission for its approval.

PERSONAL INCOME TAX

The State and localities will be deprived before the expiration of the coming year of several millions of dollars of revenue heretofore derived from liquor taxes. The cessation of the manufacture of war munitions and the loss of net income of many corporations taxable under article 9-a of the Tax Law will result in a reduction in receipts for the State and localities which will amount to several millions of dollars; the falling off in revenues from the Mortgage Recording Tax Act during the last year indicates another loss approximating three quarters of a million dollars. The increased operating expenses of public utility corporations will necessarily affect the special franchise assessments of these corporations.

Real estate being substantially the only elastic base for the computation of taxes will consequently be the greatest sufferer by the loss of revenues from other sources.

The consensus of opinion of persons qualified to speak upon the subject is that some other source of revenue must be sought. For many years the State has had no definite policy or plan in the raising of revenues. "Necessity is the mother of invention" is the old adage that has apparently been in mind when the State needed more revenue. Resort has been had first to one source and then to another to get this needed revenue, even at the very great sacrifice of creating additional exemptions from taxation in return for a comparatively small present revenue. Many times our "birthright has been sold for a mess of pottage."

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An annual mortgage tax was passed in 1905 but it was repealed before the expiration of a year, and the unjust, and inequitable mortgage recording tax became a law on the first day of July, 1906. As has been frequently remarked, this is not a tax, but the purchase of an exemption by payment of a small fee. It is inequitable in that it does not take into consideration the rate of interest or the length of time that the mortgage shall run. A mortgage for a year pays the same price for its exemption as a corporate trust mortgage, running for fifty years. Indeed, the law permits the perpetual exemption of mortgages executed prior to the 1st of July, 1906, upon the filing of a statement and the payment of fifty cents for each one hundred dollars, or major fraction thereof, of the amount remaining unpaid.

Stocks of industrial and other corporations have been specifically exempted upon the theory that the properties they represent were taxed locally as provided by law. It is a matter of common knowledge that localities vying with each other for the establishment and retention of such industries offer bonuses by way of exemption or partial exemption from local taxation. While it is true that most of these localities are now receiving, under article 9-a, a larger amount than that formerly received from the assessment of personal property and real estate represented by the machinery and equipment of these corporations, it is also true that many localities were at the time of the enactment of article 9-a preparing to assess industrial corporations in accordance with the provisions of the Tax Law, and in some cases had made such assessments.

This law exempts from all taxation the personal property of such corporations, and includes as personal property a very considerable part of the value of their real estate, in exchange for the three per cent franchise tax upon net earnings, one-third of which goes to the locality. It is no exaggeration to say that the amount of these exemptions runs into the hundreds of millions.

We believe that the time has come to enter upon a more scientific method of raising revenues for State and locality and for the relief of real estate.

In this connection, the Commission recommends the enactment of a general personal income tax at a low rate, which will be a

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tax on income after it is received by the taxpayer based upon the taxable ability of the recipient of such income. There shonld be no exemptions or deductions from such income unless absolutely required by Federal Law, and theoretically all such income should be taxed regardless of the amount, but practically the administration and collection of taxes upon very small incomes might prove too expensive. An allowance of five hundred dollars to a single person and one thousand dollars to a married person, with an additional allowance of one hundred dollars for each child under eighteen years of age, might be necessary. Special interests should be disregarded and the amount of income in the hands of the individual only considered.

The Commission also recommends a tax on business and a tax at a fixed rate upon tangible personal property, and the abolition of all other personal property taxes if a general income tax shall be enacted. This is substantially the system advocated in the report of the committee of the National Tax Association on a model system of taxation.

Respectfully submitted,

State Tax Commission,

WALTER H. KNAPP,
President,

JOHN J. MERRILL,
M. J. WALSH,
Commissioners.

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1918 RATES OF EQUALIZATION

Complete List of the Rates of Equalization for All of the Cities, Towns and Villages of the State for the Year 1918, as Finally Fixed and Determined by the State Tax Commission.

Albany County

Cities and Towns	Rate Per cent	
Albany city	80	....
Berne	70	....
Bethlehem	70	....
Coeymans	60	....
Ravena village	..	50
Cohoes city	85	....
Colonie	70	....
Green Island	90	....
Green Island village	..	90
Guilderland	50	....
Altamont village	..	75
Knox	75	....
New Scotland	80	....
Voorheesville village	..	65
Rensselaerville	80	....
Watervliet city	85	....
Westerlo	85	....

Allegany County

Cities and Towns	Rate Per cent	
Alfred	80	....
Alfred village	..	80
Allen	65	....
Alma	60	....
Almond	75	....
Amity	63	....
Belmont village	..	53
Andover	70	....
Andover village	..	66
Angelica	55	....
Angelica village	..	46
Belfast	68	....
Birdsall	75	....
Bolivar	65	....
Bolivar village	..	55
Richburg village	..	65
Burns	60	....
Canaseraga village	..	58
Caneadea	60	....
Centerville	55	....
Clarksville	62	....
Cuba	75	....
Cuba village	..	75
Friendship	68	....
Friendship village	..	65
Genesee	55	....
Granger	70	....
Grove	65	....
Hume	55	....
Independence	65	....
New Hudson	60	....
Rushford	60	....
Scio	55	....
Ward	70	....
Wellsville	65	....
Wellsville village	..	42
West Almond	55	....
Willing	50	....
Wirt	68	....
Richburg village	..	65

Broome County

Cities and Towns	Rate Per cent	
Barker	75	....
Binghamton city	77	....
Binghamton	67	....
Chenango	68	....
Colesville	58	....
Conklin	68	....
Dickinson	82	....
Port Dickinson village	..	63
Fenton	76	....
Kirkwood	75	....
Lisle	53	....
Lisle village	..	60
Maine	85	....
Nanticoke	68	....

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Cities and Towns	Rate Per cent	
Sanford	55	....
Deposit village	..	52
Triangle	58	....
Whitney's Point village	..	60
Union	75	....
Endicott village	..	68
Johnson city village	..	68
Union village	..	63
Vestal	63	....
Windsor	80	....
Windsor village	..	75

CATTARAUGUS COUNTY

Cities and Towns	Rate Per cent	
Allegany	52	....
Allegany village	..	45
Ashford	57	....
Carrolton	57	....
Limestone village	..	50
Cold Spring	48	....
Conewango	52	....
East Randolph village	60	....
Dayton	55	....
South Dayton village	..	55
East Otto	55	....
Elko	88	....
Ellicottville	64	....
Ellicottville village	..	61
Farmersville	65	....
Franklinville	60	....
Franklinville village	..	67
Freedom	63	....
Great Valley	55	....
Hinsdale	74	....
Humphrey	64	....
Ischua	55	....
Leon	60	....
Little Valley	54	....
Little Valley village	..	57
Lyndon	55	....
Machias	53	....
Mansfield	60	....
Napoli	54	....
New Albion	65	....
Cattaraugus village	..	53
Olean city	62	....
Olean	75	....
Otto	63	....
Perrysburg	57	....
Perrysburg village	..	65
Persia	64	....
Gowanda village	..	75
Portville	60	....
Portville village	..	60
Randolph	50	....
East Randolph village	..	60
Randolph village	..	48
Red House	55	....
Salamanca city	72	....
Salamanca	60	....
South Valley	50	....
Yorkshire	50	....
Delevan village	..	50

CAYUGA COUNTY

Cities and Towns	Rate Per cent	
Auburn city	75	....
Aurelius	69	....
Cayuga village	..	65
Brutus	75	....
Weedsport village	..	85
Cato	77	....
Cato village	..	65
Meridian village	..	75
Conquest	82	....
Fleming	60	....
Genoa	60	....
Ira	80	....
Cato village	..	65
Ledyard	72	....
Aurora village	..	40
Locke	70	....
Mentz	75	....
Port Byron village	..	75
Montezuma	70	....
Moravia	64	....
Moravia village	..	60
Niles	67	....
Owasco	65	....
Scipio	63	....
Sempronius	75	....
Sennet	64	....
Springport	62	....
Union Springs village	..	70
Sterling	70	....
Fairhaven village	..	63
Summerhill	70	....
Throop	66	....
Venice	60	....
Victory	67	....

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CHAUTAUQUA COUNTY

Cities and Towns	Rate Per cent	
Arkwright	64	....
Busti	61	....
Lakewood village	..	70
Carroll	67	....
Charlotte	60	....
Sinclairville village	..	57
Chautauqua	67	....
Mayville village	..	67
Cherry Creek	54	....
Cherry Creek village	..	60
Clymer	60	....
Dunkirk city	65	....
Dunkirk	65	....
Ellery	60	....
Bemus Point village	..	68
Ellicott	67	....
Celeron village	..	52
Falconer village	..	64
Ellington	53	....
French Creek	70	....
Gerry	60	....
Sinclairville village	..	57
Hanover	67	....
Forestville village	..	58
Silver Creek village	..	64
Harmony	66	....
Panama village	..	71
Jamestown city	68	....
Kiantone	60	....
Mina	65	....
Poland	55	....
Pomfret	93	....
Fredonia village	..	57
Portland	55	....
Brocton village	..	54
Ripley	70	....
Sheridan	70	....
Sherman	56	....
Sherman village	..	70
Stockton	71	....
Villenova	61	....
Westfield	65	....
Westfield village	..	55

CHEMUNG COUNTY

Cities and Towns	Rate Per cent	
Ashland	85	....
Wellsburg village	..	75
Baldwin	65	....
Big Flats	55	....
Catlin	60	....
Chemung	60	....
Elmira city	85	....
Elmira	70	....
Elmira Heights village	..	45
Erin	70	....
Horseheads	70	....
Horseheads village	..	55
Elmira Heights village	..	45
Southport	77	....
Van Etten	74	....
Van Etten village	..	60
Veteran	68	....

CHENANGO COUNTY

Cities and Towns	Rate Per cent	
Afton	66	....
Afton village	..	40
Bainbridge	57	....
Bainbridge village	..	55
Columbus	80	....
Coventry	70	....
German	65	....
Greene	67	....
Greene village	..	55
Guilford	73	....
Lincklaen	58	....
McDonough	68	....
New Berlin	60	....
New Berlin village	..	60
North Norwich	65	....
Norwich city	53	....
Norwich	62	....
Otselic	68	....
Oxford	73	....
Oxford village	..	65
Pharsalia	64	....
Pitcher	68	....
Plymouth	65	....
Preston	66	....
Sherburne	73	....
Earlville village	..	65
Sherburne village	..	56
Smithville	68	....
Smyrna	65	....
Smyrna village	..	56

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CLINTON COUNTY

Cities and Towns	Rate Per cent	
Altona	33	....
Ausable	53	....
Keeseville village	..	68
Beekmantown	37	....
Black Brook	35	....
Champlain	44	....
Champlain village	..	45
Rouses Point village	..	40
Chazy	36	....
Clinton	15	....
Dannemora	32	....
Dannemora village	..	30
Ellenburg	30	....
Mooers	27	....
Mooers village	..	25
Peru	50	....
Plattsburg city	50	....
Plattsburg	40	....
Saranac	30	....
Dannemora village	..	30
Schuyler Falls	35	....

COLUMBIA COUNTY

Ancram	55	....
Austerlitz	70	....
Canaan	80	....
Chatham	68	....
Chatham village	..	75
Claverack	80	....
Philmont village	..	80
Clermont	63	....
Copake	72	....
Gallatin	68	....
Germantown	41	....
Ghent	72	....
Chatham village	..	75
Greenport	55	....
Hillsdale	75	....
Hudson city	60	....
Kinderhook	63	....
Kinderhook village	..	55
Valatie village	..	60
Livingston	64	....
New Lebanon	61	....
Stockport	73	....
Stuyvesant	80	....
Taghkanic	80	....

CORTLAND COUNTY

Cities and Towns	Rate Per cent	
Cincinnatus	52	....
Cortland city	73	....
Cortlandville	73	....
Homer village	..	69
McGrawville village	..	65
Cuyler	65	....
Freetown	65	....
Harford	60	....
Homer	70	....
Homer village	..	69
Lapeer	72	....
Marathon	82	....
Marathon village	..	87
Preble	72	....
Scott	75	....
Solon	68	....
Taylor	65	....
Truxton	60	....
Virgil	73	....
Willett	70	....

DELAWARE COUNTY

Andes	29	....
Andes village	..	29
Bovina	40	....
Colchester	46	....
Davenport	48	....
Delhi	83	....
Delhi village	..	50
Deposit	44	....
Deposit village	..	52
Franklin	33	....
Franklin village	..	50
Hamden	51	....
Hancock	35	....
Hancock village	..	27
Harpersfield	41	....
Stamford village	..	45
Kortright	81	....
Masonville	46	....
Meredith	83	....
Middletown	42	....
Fleischmanns village	..	30
Margaretville village	..	30
Roxbury	47	....
Sidney	56	....
Sidney village	..	35

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Cities and Towns	Rate Per cent	
Stamford	32	....
Hobart village	..	38
Stamford village	..	45
Tompkins	40	....
Walton	43	....
Walton village	..	35

DUTCHESS COUNTY

Cities and Towns	Rate Per cent	
Amenia	55	....
Beacon city	75	....
Beekman	77	....
Clinton	76	....
Dover	60	....
East Fishkill	60	....
Fishkill	55	....
Fishkill village	..	45
Hyde Park	60	....
La Grange	74	....
Milan	75	....
Northeast	68	....
Millerton village	..	55
Pawling	57	....
Pawling village	..	60
Pine Plains	76	....
Pleasant Valley	60	....
Pleasant Valley village	..	46
Poughkeepsie city	80	....
Poughkeepsie	68	....
Wappingers Falls village	..	65
Red Hook	60	....
Red Hook village	..	60
Tivoli village	..	55
Rhinebeck	60	....
Rhinebeck village	..	60
Stanford	65	....
Union Vale	65	....
Wappinger	68	....
Wappingers Falls village	..	65
Washington	65	....
Millbrook village	..	60

ERIE COUNTY

Cities and Towns	Rate Per cent	
Alden	56	....
Alden village	..	60
Amhert	82	....
Williamsville village	..	85
Aurora	90	....
East Aurora village	..	90
Boston	65	....
Brant	85	....
Farnham village	..	65
Buffalo city	91	....
Cheektowaga	60	....
Depew village	..	57
Sloan village	..	60
Clarence	83	....
Colden	66	....
Collins	70	....
Gowanda village	..	75
Concord	79	....
Springville village	..	55
East Hamburg	87	....
Eden	81	....
Elma	65	....
Evans	95	....
Angola village	..	70
Grand Island	55	....
Hamburg	97	....
Blasdell village	..	65
Hamburg village	..	85
Holland	76	....
Lackawanna city	58	....
Lancaster	90	....
Depew village	..	57
Lancaster village	..	75
Marilla	51	....
Newstead	71	....
Akron village	..	80
North Collins	85	....
North Collins village	..	60
Sardinia	76	....
Tonawanda city	73	....
Tonawanda	95	....
Kenmore village	..	75
Wales	67	....
West Seneca	65	....

ESSEX COUNTY

Cities and Towns	Rate Per cent	
Chesterfield	68	....
Keeseville village	..	68
Crown Point	64	....
Elizabethtown	58	....
Elizabethtown village	..	40
Essex	66	....

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Cities and Towns	Rate Per cent	
Jay	46	....
Keene	45	....
Lewis	55	....
Minerva	60	....
Moriah	60	....
Port Henry village	..	40
Newcomb	35	....
North Elba	55	....
Lake Placid village	..	70
Saranac Lake village	..	50
North Hudson	65	....
Saint Armand	55	....
Bloomingdale village	..	50
Saranac Lake village	..	50
Schroon	41	....
Ticonderoga	68	....
Ticonderoga village	..	70
Westport	45	....
Westport village	..	40
Willsboro	50	....
Wilmington	58	....

FRANKLIN COUNTY

Altamont	35	....
Tupper Lake village	..	40
Bangor	50	....
North Bangor village	58	....
Belmont	35	....
Bombay	50	....
Brandon	50	....
Brighton	35	....
Burke	50	....
Chateaugay	40	....
Chateaugay village	..	35
Constable	37	....
Dickinson	45	....
Duane	37	....
Fort Covington	50	....
Fort Covington village	..	40
Franklin	41	....
Harriettstown	40	....
Saranac Lake village	..	50
Malone	61	....
Malone village	..	60
Moira	62	....
Santa Clara	60	....
Waverly	48	....
Westville	45	....

FULTON COUNTY

Cities and Towns	Rate Per cent	
Bleecker	65	....
Broadalbin	65	....
Caroga	50	....
Ephratah	80	....
Gloversville city	55	....
Johnstown city	55	....
Johnstown	65	....
Mayfield	65	....
Mayfield village	..	55
Northamption	65	....
Northville village	..	50
Oppenheim	60	....
Dolgeville village	60	....
Perth	75	....
Stratford	60	....

GENESEE COUNTY

Alabama	60	....
Alexander	60	....
Alexander village	..	65
Batavia city	83	....
Batavia	71	....
Bergen	60	....
Bergen village	..	65
Bethany	65	....
Byron	80	....
Darien	63	....
Elba	70	....
Elba village	69	....
Le Roy	80	....
Le Roy village	..	70
Oakfield	77	....
Oakfield village	..	74
Pavilion	80	....
Pembroke	72	....
Corfu village	..	59
Stafford	70	....

GREENE COUNTY

Ashland	72	....
Athens	66	....
Athens village	67	....
Cairo	56	....
Catskill	58	....
Catskill village	55	....
Coxsackie	85	....
Coxsackie village	85	....

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Cities and Towns	Rate Per cent	
Durham	80	
Greenville	80	
Halcott	35	
Hunter	70	
Hunter village		30
Tannersville village		60
Jewett	60	
Lexington	68	
New Baltimore	62	
Prattsville	52	
Windham	68	

HAMILTON COUNTY

Arietta	63	
Benson	64	
Hope	60	
Indian Lake	65	
Inlet	62	
Lake Pleasant	55	
Long Lake	30	
Morehouse	50	
Wells	75	

HERKIMER COUNTY

Columbia	80	
Danube	75	
Fairfield	63	
Middleville village		65
Frankfort	75	
Frankfort village		75
German Flats	63	
Ilion village		57
Mohawk village		52
Herkimer	68	
Herkimer village		70
Litchfield	70	
Little Falls city	70	
Little Falls	44	
Manheim	60	
Dolgeville village		60
Newport	54	
Middleville village		65
Newport village		75
Poland village		65
Norway	65	
Ohio	41	
Russia	55	
Cold Brook village		50
Poland village		65
Salisbury	55	
Schuyler	67	
Stark	70	
Warren	69	
Webb	50	
Old Forge village		50
Wilmurt	60	
Winfield	78	
West Winfield village		75

JEFFERSON COUNTY

Adams	72	
Adams village		75
Alexandria	50	
Alexandria Bay village	67	
Antwerp	60	
Antwerp village		57
Brownville	60	
Brownville village		60
Dexter village		55
Glen Park village		55
Cape Vincent	70	
Cape Vincent village		75
Champion	63	
West Carthage village		50
Clayton	50	
Clayton village		40
Ellisburg	72	
Belleville village		70
Ellisburg village		70
Mannsville village		70
Henderson	80	
Henderson village		76
Hounsfield	72	
Sacketts Harbor village		70
Le Ray	65	
Black River village		52
Lorraine	75	
Lyme	65	
Chaumont village		62
Orleans	45	
Pamelia	55	
Glen Park village		55
Philadelphia	70	
Philadelphia village		66
Rodman	80	
Rutland	65	
Black River village		52

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Cities and Towns	Rate Per cent	
Theresa	55	....
Theresa village	..	80
Watertown city	..	62
Watertown	72	....
Wilna	50	....
Carthage village	..	40
Worth	75	....

LEWIS COUNTY

Croghan	50	....
Croghan village	..	50
Denmark	60	....
Copenhagen village	..	50
Diana	40	....
Harrisville village	..	35
Greig	40	....
Harrisburg	64	....
High Market	54	....
Lewis	40	....
Leyden	70	....
Port Leyden village	..	75
Lowville	55	....
Lowville village	..	50
Lyonsdale	38	....
Lyons Falls village	..	42
Port Leyden village	..	75
Martinsburg	40	....
Montague	40	....
New Bremen	37	....
Croghan village	..	50
Osceola	50	....
Pinckney	53	....
Turin	80	....
Turin village	..	66
Watson	30	....
West Turin	58	....
Constableville village	..	52
Lyons Falls village	..	42

LIVINGSTON COUNTY

Avon	75	....
Avon village	..	75
Caledonia	76	....
Caledonia village	..	65
Conesus	76	....
Geneseo	77	....
Geneseo village	..	76
Groveland	71	....
Leicester	78	....
Leicester village	..	75
Lima	81	....
Lima village	..	85
Livonia	73	....
Livonia village	..	75
Mount Morris	63	....
Mount Morris village	..	55
North Dansville	65	....
Dansville village	..	55
Nunda	68	....
Nunda village	..	60
Ossian	74	....
Portage	74	....
Sparta	63	....
Springwater	64	....
West Sparta	64	....
York	78	....

MADISON COUNTY

Brookfield	75	....
Brookfield village	..	70
Cazenovia	68	....
Cazenovia village	..	73
De Ruyter	63	....
De Ruyter village	..	63
Eaton	65	....
Morrisville	..	80
Fenner	70	....
Georgetown	72	....
Hamilton	70	....
Earlville village	..	65
Hamilton village	..	62
Lebanon	63	....
Lenox	52	....
Canastota village	..	50
Wampsville village	..	45
Lincoln	60	....
Madison	68	....
Madison village	..	67
Nelson	65	....
Oneida city	60	....
Smithfield	75	....
Stockbridge	73	....
Munnsville village	..	68
Sullivan	55	....
Chittenango village	..	68

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MONROE COUNTY

Cities and Towns	Rate Per cent	
Brighton	85	....
Chili	85	....
Clarkson	86	....
Gates	82	....
Greece	90	....
Hamlin	93	....
Henrietta	90	....
Irondequoit	80	....
Mendon	90	....
Honeoye Falls village	..	73
Ogden	84	....
Spencerport village	..	75
Parma	85	....
Hilton village	..	55
Penfield	82	....
Perinton	85	....
East Rochester	..	65
Fairport village	..	63
Pittsford	80	....
East Rochester village	..	65
Pittsford village	..	62
Riga	92	....
Churchville village	..	85
Rochester city	83	....
Rush	83	....
Sweden	95	....
Brockport village	..	85
Webster	93	....
Webster village	..	67
Wheatland	84	....
Scottsville village	..	75

MONTGOMERY COUNTY

Cities and Towns	Rate Per cent	
Amsterdam city	57	....
Amsterdam	66	....
Fort Johnson village	..	65
Hagaman village	..	75
Canajoharie	70	....
Canajoharie village	..	70
Fort Plain village	..	63
Charleston	80	....
Florida	67	....
Glen	80	....
Fultonville village	..	85
Minden	60	....
Fort Plain village	..	63
Mohawk	68	....
Fonda village	..	73
Palatine	50	....
Nelliston village	..	58
Palatine Bridge village	..	45
Root	75	....
Saint Johnsville	60	....
Saint Johnsville village	..	58

NASSAU COUNTY

Cities and Towns	Rate Per cent	
Hempstead	52	....
Cedarhurst village	..	40
East Rockaway village	..	30
Floral Park village	..	35
Freeport village	..	55
Glen Cove city	..	60
Hempstead village	..	55
Lawrence village	..	55
Long Beach village	..	52
Lynbrook village	..	30
Mineola village	..	45
Rockville Center village	..	35
Woodsburg village	..	50
North Hempstead	50	....
Floral Park village	..	35
Great Neck Estates village	..	40
Mineola village	..	45
Plandome village	..	30
Saddle Rock village	..	50
Sands Point village	..	50
Oyster Bay	50	....
Farmingdale village	..	50
Sea Cliff village	..	55

CITY OF NEW YORK

Cities and Towns	Rate Per cent	
Bronx Borough	93	....
Brooklyn Borough	94	....
Manhattan Borough	95	....
Queens Borough	89	....
Richmond Borough	89	....

NIAGARA COUNTY

Cities and Towns	Rate Per cent	
Cambria	93	....
Hartland	88	....
Middleport village	..	70
Lewiston	58	....
Lewiston village	..	48
Lockport city	61	....
Lockport	57	....

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Cities and Towns	Rate Per cent	
Newfane	93	....
Niagara	72	....
La Salle village	..	59
Niagara Falls city	100	....
North Tonawanda city	80	....
Pendleton	65	....
Porter	52	....
Youngstown village	..	42
Royalton	87	....
Middleport village	..	70
Somerset	95	....
Barker village	..	50
Wheatfield	58	....
Wilson	95	....
Wilson village	..	80

ONEIDA COUNTY

Cities and Towns	Rate Per cent	
Annsville	40	....
Augusta	50	....
Oriskany Falls village	..	45
Ava	45	....
Boonville	50	....
Boonville village	..	43
Bridgewater	63	....
Bridgewater village	..	65
Camden	55	....
Camden village	..	57
Deerfield	46	....
Florence	50	....
Floyd	63	....
Forestport	40	....
Forestport village	..	53
Kirkland	50	....
Clinton village	..	58
Lee	43	....
Marcy	30	....
Marshall	58	....
Waterville village	..	65
New Hartford	42	....
New Hartford village	..	45
Paris	50	....
Clayville village	..	30
Remsen	56	....
Remsen village	..	45
Rome city	52	....
Sangerfield	67	....
Waterville village	..	65
Steuben	50	....
Sherrill city	40	....
Trenton	40	....
Holland Patent village	..	35
Prospect village	..	40
Remsen village	..	45
Trenton village	..	40
Utica city	62	....
Vernon	46	....
Oneida Castle village	..	45
Vernon village	..	37
Sherrill city village	..	40
Verona	57	....
Vienna	38	....
Western	43	....
Westmoreland	55	....
Whitestown	50	....
Whitesboro village	..	45
Yorksville village	..	45
Oriskany village	..	45

ONONDAGA COUNTY

Cities and Towns	Rate Per cent	
Camillus	85	....
Camillus village	..	55
Cicero	60	....
Clay	85	....
DeWitt	65	....
East Syracuse village	..	60
Eastwood village	..	63
Elbridge	85	....
Elbridge village	..	75
Jordan village	..	85
Fabius	85	....
Fabius village	..	75
Geddes	65	....
Solvay village	..	70
LaFayette	85	....
Lysander	85	....
Baldswinsville village	..	73
Manlius	70	....
Fayetteville village	..	52
Manlius village	..	58
Minoa village	..	65
Marcellus	67	....
Marcellus village	..	64
Onondaga	68	....
Otisco	75	....
Pompey	75	....

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Cities and Towns	Rate Per cent	
Salina	75	....
Liverpool village	..	73
Skaneateles	60	....
Skaneateles village	..	62
Spafford	78	....
Syracuse city	83	....
Tully	60	....
Tully village	..	50
Van Buren	75	....
Baldwinsville village	..	73

ONTARIO COUNTY

Cities and Towns	Rate Per cent	
Bristol	78	....
Canadice	68	....
Canandaigua city	70	....
Canandaigua	66	....
East Bloomfield	80	....
East Bloomfield village	..	72
Holcomb village	..	72
Farmington	85	....
Geneva city	75	....
Geneva	72	....
Gorham	78	....
Rushville village	..	78
Hopewell	74	....
Manchester	83	....
Clifton Springs village	..	75
Manchester village	..	65
Shortsville village	..	75
Naples	55	....
Naples village	..	50
Phelps	76	....
Clifton Springs village	..	60
Phelps village	..	62
Richmond	65	....
Seneca	68	....
South Bristol	60	....
Victor	85	....
Victor village	..	75
West Bloomfield	78	....

ORANGE COUNTY

Cities and Towns	Rate Per cent	
Blooming Grove	66	....
Washingtonville village	..	68
Chester	60	....
Chester village	..	50
Cornwall	65	....
Cornwall village	..	45
Crawford	50	....
Deer Park	27	....
Goshen	43	....
Goshen village	..	63
Greenville	55	....
Hamptonburg	55	....
Highlands	65	....
Highland Falls village	..	95
Middletown city	50	....
Minisink	54	....
Unionville village	..	43
Monroe	54	....
Harriman village	..	40
Monroe village	..	65
Montgomery	55	....
Montgomery village	..	55
Walden village	..	67
Mount Hope	56	....
Newburg city	58	....
Newburg	60	....
New Windsor	65	....
Port Jervis city	50	....
Tuxedo	48	....
Wallkill	45	....
Warwick	50	....
Warwick village	..	48
Wawayanda	50	....
Woodbury	54	....
Harriman village	..	40

ORLEANS COUNTY

Cities and Towns	Rate Per cent	
Albion	83	....
Albion village	..	83
Barre	75	....
Carlton	72	....
Clarendon	85	....
Gaines	75	....
Albion village	..	83
Kendall	78	....
Murray	75	....
Holley village	..	77
Ridgeway	80	....
Medina village	..	80
Shelby	75	....
Medina village	..	80
Yates	80	....
Lyndonville village	..	78

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OSWEGO COUNTY

Cities and Towns	Rate Per cent	
Albion	57	....
Altmar village	..	75
Amboy	65	....
Boylston	45	....
Constantia	52	....
Cleveland village	..	50
Fulton city	55	....
Granby	65	....
Hannibal	67	....
Hannibal village	..	57
Hastings	74	....
Central Square village	..	65
Mexico	62	....
Mexico village	..	60
Minetto	75	....
New Haven	61	....
Orwell	63	....
Oswego city	77	....
Oswego	60	....
Palermo	70	....
Parish	67	....
Parish village	..	68
Redfield	40	....
Richland	60	....
Pulaski village	..	55
Sandy Creek	68	....
Lacona village	..	55
Sandy Creek village	..	58
Schroeppel	70	....
Phoenix village	..	69
Scriba	58	....
Volney	53	....
West Monroe	58	....
Williamstown	53	....

OTSEGO COUNTY

Cities and Towns	Rate Per cent	
Burlington	70	....
Butternuts	73	....
Gilbertsville village	..	74
Cherry Valley	68	....
Cherry Valley village	..	66
Decatur	65	....
Edmeston	72	....
Exeter	65	....
Hartwick	70	....
Laurens	62	....
Laurens village	..	75
Maryland	68	....
Schenevus village	..	85
Middlefield	70	....
Cooperstown village	..	75
Milford	65	....
Milford village	...	65
Morris	60	....
Morris village	..	66
New Lisbon	73	....
Oneonta city	60	....
Oneonta	55	....
Otego	65	....
Otego village	..	75
Otsego	65	....
Cooperstown village	..	75
Pittsfield	78	....
Plainfield	70	....
Richfield	62	....
Richfield Springs village	..	60
Roseboom	70	....
Springfield	72	....
Unadilla	62	....
Unadilla village	..	70
Westford	78	....
Worcester	60	....

PUTNAM COUNTY

Cities and Towns	Rate Per cent	
Carmel	72	....
Kent	50	....
Patterson	67	....
Phillipstown	50	....
Cold Spring village	..	65
Nelsonville village	..	65
Putnam Valley	48	....
Southeast	70	....
Brewster village	..	75

RENSSELAER COUNTY

Cities and Towns	Rate Per cent	
Berlin	62	....
Brunswick	75	....
East Greenbush	70	....
Grafton	70	....
Hoosick	74	....
Hoosick Falls village	..	65
Nassau	63	....
Nassau village	..	56
North Greenbush	80	....
Petersburg	66	....

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Cities and Towns	Rate Per cent	
Pittstown	85	....
Valley Falls village	..	80
Poestenkill	65	....
Rensselaer city	75	....
Sand Lake	65	....
Schaghticoke	85	....
Schaghticoke village	..	70
Valley Falls village	..	80
Schodack	75	....
Castleton village	..	66
Stephentown	53	....
Troy city	90	....

ROCKLAND COUNTY

Cities and Towns	Rate Per cent	
Clarkstown	70	....
Upper Nyack village	..	80
Haverstraw	65	....
Haverstraw village	..	65
West Haverstraw village	..	55
Orangetown	70	....
Grand View village	..	60
Nyack village	..	83
Piermont village	..	65
South Nyack village	..	58
Ramapo	77	....
Hillburn village	..	65
Spring Valley village	..	80
Suffern village	..	80
Stony Point	50	....

SAINT LAWRENCE COUNTY

Cities and Towns	Rate Per cent	
Brasher	70	....
Canton	75	....
Canton village	..	74
Rensselaer Falls village	..	75
Clare	72	....
Clifton	72	....
Colton	55	....
De Kalb	58	....
Richville village	..	60
DePeyster	72	....
Edwards	55	....
Edwards village	..	55
Fine	65	....
Fowler	65	....
Gouverneur	60	....
Gouverneur village	..	65
Hammond	50	....
Hammond village	..	50
Hermon	60	....
Hermon village	..	60
Hopkinton	75	....
Lawrence	60	....
Lisbon	60	....
Louisville	53	....
Macomb	55	....
Madrid	75	....
Massena	70	....
Massena village	..	66
Morristown	60	....
Morristown village	..	45
Norfolk	65	....
Norwood village	..	65
Ogdensburg city	70	....
Oswegatchie	55	....
Heuvelton village	..	50
Parishville	75	....
Piercefield	50	....
Pierrepont	64	....
Pitcairn	54	....
Potsdam	70	....
Norwood village	..	65
Potsdam village	..	66
Rossie	40	....
Russell	65	....
Stockholm	75	....
Waddington	70	....
Waddington village	..	57

SARATOGA COUNTY

Cities and Towns	Rate Per cent	
Ballston	70	....
Ballston Spa village	..	75
Charlton	64	....
Clifton Park	70	....
Corinth	30	....
Corinth village	..	22
Day	53	....
Edinburg	42	....
Galway	64	....
Galway village	..	50
Greenfield	40	....
Hadley	40	....
Half Moon	58	....
Malta	74	....
Mechanicville city	50	....

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Cities and Towns	Rate Per cent	
Milton	65	....
Ballston Spa village	..	75
Moreau	50	....
South Glens Falls village	..	43
Northumberland	54	....
Providence	58	....
Saratoga Springs city	81	....
Saratoga	59	....
Schuylerville village	..	52
Victory Mills village	..	60
Stillwater	58	....
Stillwater village	..	50
Waterford	63	....
Waterford village	..	58
Wilton	56	....

SCHENECTADY COUNTY

Duanesburg	70	....
Glenville	42	....
Scotia village	..	65
Niskayuna	44	....
Princetown	52	....
Rotterdam	43	....
Schenectady city	65	....

SCHOHARIE COUNTY

Blenheim	82	....
Broome	75	....
Carlisle	85	....
Cobleskill	72	....
Cobleskill village	..	72
Conesville	80	....
Esperance	76	....
Esperance village	..	80
Fulton	78	....
Gilboa	78	....
Jefferson	65	....
Middleburg	75	....
Middleburg village	..	75
Richmondville	72	....
Richmondville village	..	72
Schoharie	70	....
Schoharie village	..	73
Seward	67	....
Sharon	75	....
Sharon Springs village	..	75
Summit	73	....
Wright	80	....

SCHUYLER COUNTY

Catherine	71	....
Odessa village	..	63
Cayuta	60	....
Dix	63	....
Montour Falls village	..	67
Watkins village	..	60
Hector	66	....
Burdett village	..	55
Montour	73	....
Montour Falls village	..	67
Orange	60	....
Reading	57	....
Watkins village	..	60
Tyrone	58	....

SENECA COUNTY

Covert	65	....
Interlaken village	..	64
Fayette	75	....
Waterloo village	..	74
Junius	75	....
Lodi	78	....
Ovid	86	....
Ovid village	..	78
Romulus	70	....
Seneca Falls	70	....
Seneca Falls village	..	65
Tyre	65	....
Varick	65	....
Waterloo	75	....
Waterloo village	..	74

STEUBEN COUNTY

Addison	85	....
Addison village	..	95
Avoca	80	....
Avoca village	..	85
Bath	70	....
Bath village	..	67
Savona	..	69
Bradford	75	....
Cameron	73	....
Campbell	75	....

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Cities and Towns	Rate Per cent	
Canisteo	65	
Canisteo village		52
Caton	75	
Cohocton	60	
Cohocton village		65
Corning city	86	
Corning	58	
Dansville	58	
Erwin	75	
Painted Post village		55
Fremont	61	
Greenwood	66	
Hartsville	58	
Hornby	58	
Hornell city	75	
Hornellsville	60	
Arkport village		53
Howard	67	
Jasper	70	
Lindley	56	
Prattsburg	75	
Prattsburg village		80
Pulteney	62	
Rathbone	60	
Thurston	85	
Troupsburg	57	
Tuscarora	70	
Urbana	75	
Hammondsport village		69
Wayland	56	
Wayland village		56
Wayne	73	
West Union	56	
Wheeler	70	
Woodhull	65	
Woodhull village		63

SUFFOLK COUNTY

Cities and Towns	Rate Per cent	
Babylon	61	
Amityville village		55
Babylon village		68
Brookhaven	64	
Bellport village		64
Patchogue village		65
Shoreham village		50
Easthampton	50	
Sag Harbor village		70
Huntington	35	
Northport village		75
Islip	75	
Saltaire village		65
Brightwaters village		40
Riverhead	72	
Shelter Island	71	
Dering Harbor village		70
Smithtown	60	
Southampton	62	
Sag Harbor village		70
Southampton village		40
Southold	62	
Greenport village		62

SULLIVAN COUNTY

Cities and Towns	Rate Per cent	
Bethel	28	
Callicoon	27	
Cochecton	33	
Delaware	22	
Fallsburg	15	
Woodridge village		15
Forestburg	20	
Fremont	25	
Highland	15	
Liberty	20	
Liberty village		35
Lumberland	15	
Mamakating	28	
Wurtsboro village		25
Neversink	18	
Rockland	30	
Thompson	24	
Monticello village		35
Tusten	20	

TIOGA COUNTY

Cities and Towns	Rate Per cent	
Barton	82	
Waverly village		81
Berkshire	76	
Candor	72	
Candor village		85
Newark Valley	71	
Newark Valley village		70
Nichols	74	
Nichols village		65
Owego	80	
Owego village		85

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Cities and Towns	Rate Per cent	
Richford	79	....
Spencer	63	....
Spencer village	..	75
Tioga	66	....

TOMPKINS COUNTY

Caroline	80	....
Danby	73	....
Dryden	77	....
Dryden village	..	84
Freeville village	..	83
Enfield	68	....
Groton	81	....
Groton village	..	78
Ithaca city	75	....
Ithaca	65	....
Cayuga Heights village	..	60
Lansing	58	....
Newfield	83	....
Newfield village	..	86
Ulysses	60	....
Trumansburg village	..	60

ULSTER COUNTY

Denning	20	....
Esopus	51	....
Rifton village	..	40
Gardiner	57	....
Hardenburg	30	....
Hurley	60	....
Kingston city	75	....
Kingston	60	....
Lloyd	50	....
Marbletown	65	....
Marlboro	40	....
Marlboro village	..	35
New Paltz	40	....
New Paltz village	..	42
Olive	35	....
Plattekill	40	....
Rochester	38	....
Rosendale	44	....
Rosendale village	..	38
Saugerties	65	....
Saugerties village	..	67
Shandaken	57	....
Pine Hill village	..	60
Shawangunk	27	....
Ulster	54	....
Wawarsing	30	....
Ellenville village	..	15
Woodstock	50	....

WARREN COUNTY

Bolton	45	....
Caldwell	70	....
Lake George village	..	63
Chester	67	....
Glens Falls city	60	....
Hague	40	....
Horicon	35	....
Johnsburg	60	....
Luzerne	40	....
Queensbury	57	....
Stony Creek	60	....
Thurman	45	....
Warrensburg	50	....

WASHINGTON COUNTY

Argyle	78	....
Argyle village	..	89
Cambridge	75	....
Cambridge village	..	65
Dresden	43	....
Easton	85	....
Greenwich village	..	58
Fort Ann	54	....
Fort Ann village	..	64
Fort Edward	57	....
Fort Edward village	..	48
Granville	69	....
Granville village	..	65
Greenwich	73	....
Greenwich village	..	58
Hampton	67	....
Hartford	70	....
Hebron	79	....
Jackson	78	....
Kingsbury	48	....
Hudson Falls village	..	58
Putnam	46	....
Salem	73	....
Salem village	..	76
White Creek	68	....
Cambridge village	..	65
Whitehall	69	....
Whitehall village	..	61

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WAYNE COUNTY

Cities and Towns	Rate Per cent	
Arcadia	72	....
Newark village	..	57
Butler	65	....
Wolcott village	..	50
Galen	75	....
Clyde village	..	73
Huron	63	....
Lyons	70	....
Lyons village	..	63
Macedon	75	....
Macedon village	..	85
Marion	60	....
Ontario	66	....
Palmyra	80	....
Palmyra village	..	80
Rose	67	....
Savannah	80	....
Savannah village	..	80
Sodus	45	....
Walworth	58	....
Williamson	55	....
Wolcott	57	....
Red Creek village	..	52
Wolcott village	..	50

WESTCHESTER COUNTY

Cities and Towns	Rate Per cent	
Bedford	65	....
Mount Kisco village	..	80
Cortlandt	80	....
Croton-on-Hudson village	..	80
Peekskill village	..	80
Eastchester	55	....
Bronxville village	..	60
Tuckahoe village	..	55
Greenburg	80	....
Ardsley village	..	85
Dobbs Ferry village	..	70
Elmsford village	..	75
Hastings-on-Hudson village	..	75
Irvington village	..	70
Tarrytown village	..	95
Harrison	59	....
Lewisboro	70	....
Mamaroneck	70	....
Larchmont village	..	72
Mamaroneck village	..	70
Mount Pleasant	70	....
Briar Cliff Manor village	..	75
No. Tarrytown village	..	80
Pleasantville village	..	74
Mount Vernon city	72	....
New Castle	76	....
Mount Kisco village	..	80
New Rochelle city	97	....
North Castle	65	....
North Salem	65	....
Ossining	85	....
Briar Cliff Manor village	..	75
Ossining village	..	75
Pelham	53	....
North Pelham village	..	75
Pelham village	..	61
Pelham Manor village	..	52
Poundridge	64	....
Rye	57	....
Mamaroneck village	..	70
Port Chester village	..	70
Rye village	..	64
Scarsdale	52	....
Scarsdale village	..	52
Somers	69	....
White Plains city	60	....
Yonkers city	85	....
Yorktown	60	....

WYOMING COUNTY

Cities and Towns	Rate Per cent	
Arcade	75	....
Arcade village	..	58
Attica	72	....
Attica village	..	68
Bennington	65	....
Castile	77	....
Castile village	..	75
Perry village	..	61
Covington	67	....
Eagle	67	....

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Cities and Towns	Rate Per cent	
Gainesville	75	....
Gainesville village	..	56
Silver Springs village	..	75
Genesee Falls	72	....
Java	70	....
Middlebury	70	....
Wyoming village	..	75
Orangeville	67	....
Perry	80	....
Perry village	..	61
Pike	80	....
Pike village	..	70
Sheldon	70	....
Warsaw	85	....
Warsaw village	..	67
Wethersfield	80	....

YATES COUNTY

Cities and Towns	Rate Per cent	
Barrington	68	....
Benton	67	....
Penn Yan village	..	63
Italy	75	....
Jerusalem	60	....
Middlesex	75	....
Milo	70	....
Penn Pan village	..	63
Potter	78	....
Rushville village	..	78
Starkey	70	....
Dundee village	..	64
Torrey	65	....
Dresden village	..	45

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MEETING OF STATE BOARD OF EQUALIZATION

ALBANY, *September* 3, 1918.

The State Board of Equalization assembled in the office of the President, in the State Tax Department, Tuesday, September 3, 1918, pursuant to law.

Present:

Hon. Ralph W. Thomas, State Tax Commissioner.
Marshall M. France, Deputy State Tax Commissioner.

The meeting was called to order by Hon. Ralph W. Thomas, of the State Tax Commission, at 10 o'clock A. M.

Deputy Commissioner Marshall M. France, of the State Tax Department, was appointed secretary pro tem.

The secretary read the call of the meeting.

The chairman announced that, no quorum being present, a recess would be taken to Tuesday, September 17, 1918, at 12 o'clock noon.

Meeting adjourned.

M. M. FRANCE,
Secretary Pro. Tem.

ALBANY, *September* 17, 1918.

Pursuant to adjournment duly taken on the 3d day of September, 1918, the State Board of Equalization met at the office of the president, in the State Tax Department, in the Capitol, at 12 o'clock noon.

Present:

Hon. Walter H. Knapp, President State Tax Commission.
Hon. Ralph W. Thomas, State Tax Commissioner.
Lewis K. Rockefeller, Deputy Tax Commissioner.

Owing to the absence of Mr. Marshall M. France, who was appointed temporary secretary at the former meeting, on motion

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of President Knapp, seconded by Commissioner Thomas, Mr. Lewis K. Rockefeller was appointed secretary pro tem of said Board.

There being no quorum present, it was, on motion of Commissioner Thomas, seconded by President Knapp,

Ordered, that the said meeting be adjourned until September 24, 1918, at 12 o'clock noon, at the office of the State Tax Department, in the Capitol in the city of Albany. Motion duly carried.

Meeting adjourned.

LEWIS K. ROCKEFELLER,
Secretary Pro Tem.

ALBANY, N. Y., *September* 24, 1918.

The State Board of Equalization met, pursuant to adjournment, at the office of the president, in the State Tax Department, Albany, N. Y., at 12 o'clock noon.

Present:

Hon. Edward Schoeneck, Lieutenant-Governor.
Hon. Thaddeus C. Sweet, Speaker of the Assembly.
Hon. Francis M. Hugo, Secretary of State.
Hon. Eugene M. Travis, Comptroller.
Hon. James L. Wells, Treasurer.
Hon. Merton E. Lewis, Attorney-General.
Hon. Frank M. Williams, State Engineer and Surveyor.
Hon. Walter H. Knapp, State Tax Commissioner.
Hon. John J. Merrill, State Tax Commissioner.

The meeting was called to order by Hon. Francis M. Hugo, the Secretary of State.

On motion of the Secretary of State, seconded by the Attorney-General, Hon. Thaddeus C. Sweet was unanimously elected chairman of the meeting and Mr. Horace G. Tennant was elected secretary.

By direction of the chairman, the secretary called the roll and reported a quorum present.

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The following gentlemen were heard by the Board:

Hon. Jacob A. Cantor and Mr. Frank J. Bell, representing the department of taxes and assessments of the city of New York;

Mr. John H. Ehrehart, representing the New York Central Railroad Company;

Mr. Charles M. Carter, representing Westchester county.

These gentlemen argued in favor of the claims of their respective clients, presenting papers and documents in support of their claims. At the conclusion of these arguments the Board, on motion of Commissioner Knapp, went into executive session.

In executive session Commissioner Knapp moved the adoption of the tentative table on equalization prepared by the State Tax Commission. After some deliberation thereon, it was moved by the Attorney-General, seconded by Speaker Sweet, that the rate for Jefferson county be fixed at 70.

Motion carried — Ayes 6; noes 3.

Commissioner Knapp then moved that the tentative table, as amended, be the table adopted by this Board. Motion seconded by the Secretary of State.

Motion carried — Ayes 6; noes 3.

On motion the Board adjourned sine die.

HORACE G. TENNANT,
Secretary.

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STATE EQUALIZATION TABLE FOR THE YEAR 1918

COUNTIES	Assessed value of real property (1917)	Rate of equalization	Full value of real property at rate of equalization	Amount deducted from assessed value of real property
1 Albany	$146,692,887	81	$181,102,329	.....
2 Allegany	22,916,146	67	34,203,202	.....
3 Bronx	714,226,994	93	767,986,015	$52,856,192
4 Broome	63,991,293	75	85,321,724	.....
5 Cattaraugus	40,131,516	65	61,740,793	.....
6 Cayuga	42,857,980	72	59,524,972	.....
7 Chautauqua	75,623,909	75	100,831,878	.....
8 Chemung	41,992,954	80	52,491,192	.....
9 Chenango	18,282,352	65	28,126,695	.....
10 Clinton	10,627,622	45	23,616,937	.....
11 Columbia	27,456,631	67	40,980,046	.....
12 Cortland	18,071,610	74	24,421,094	.....
13 Delaware	20,876,933	52	40,147,948	.....
14 Dutchess	70,486,601	72	97,898,056	.....
15 Erie	620,068,299	90	688,964,777	26,748,658
16 Essex	18,434,818	57	32,341,786	.....
17 Franklin	13,908,905	50	27,817,810	.....
18 Fulton	17,638,586	60	29,397,643	.....
19 Genesee	37,089,009	75	49,452,012	.....
20 Greene	14,985,368	66	22,705,103	.....
21 Hamilton	5,048,058	55	9,178,287	.....
22 Herkimer	39,510,834	68	58,104,167	.....
23 Jefferson	49,703,014	70	71,004,305	.....
24 Kings	1,790,901,437	93	1,925,700,469	132,535,219
25 Lewis	11,760,424	57	20,632,323	.....
26 Livingston	29,356,839	75	39,142,452	.....
27 Madison	22,514,196	70	32,163,137	.....
28 Monroe	340,142,961	82	414,808,489	.....
29 Montgomery	33,951,745	63	53,891,658	.....
30 Nassau	135,750,644	51	266,177,733	.....
31 New York	5,088,344,403	94	5,413,132,343	426,687,018
32 Niagara	142,772,377	90	158,635,974	6,158,950
33 Oneida	88,987,011	60	148,311,685	.....
34 Onondaga	203,386,547	80	254,233,183	.....
35 Ontario	44,177,087	76	58,127,746	.....
36 Orange	64,118,018	55	116,578,214	.....
37 Orleans	29,170,476	83	35,145,151	.....
38 Oswego	35,981,315	70	51,401,879	.....
39 Otsego	25,262,885	69	36,612,876	.....
40 Putnam	14,299,456	66	21,665,842	.....
41 Queens	569,865,007	89	640,297,760	18,456,212
42 Rensselaer	86,009,522	86	100,011,072	.....
43 Richmond	91,211,159	89	102,484,448	2,954,055
44 Rockland	34,677,301	70	49,539,001	.....
45 Saint Lawrence	48,397,145	65	74,457,146	.....
46 Saratoga	32,708,130	60	54,513,550	.....
47 Schenectady	76,564,259	62	123,490,740	.....
48 Schoharie	12,280,548	76	16,158,615	.....
49 Schuyler	7,044,419	64	11,006,904	.....
50 Seneca	18,138,597	75	24,184,796	.....
51 Steuben	46,094,427	75	61,459,236	.....
52 Suffolk	103,051,431	64	161,017,860	.....
53 Sullivan	7,784,853	35	22,242,437	.....
54 Tioga	14,403,709	78	18,466,293	.....
55 Tompkins	26,883,890	80	33,604,862	.....
56 Ulster	34,623,870	60	57,706,450	.....
57 Warren	16,635,727	61	27,271,683	.....
58 Washington	21,042,372	68	30,944,664	.....
59 Wayne	35,821,459	71	50,452,759	.....
60 Westchester	457,012,022	76	601,331,607	.....
61 Wyoming	22,481,200	75	29,974,933	.....
62 Yates	12,735,577	70	18,193,681	.....
	$12,006,966,764		$13,942,530,422	$666,396,304

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STATE EQUALIZATION TABLE FOR THE YEAR 1918 — *Continued*

COUNTIES	Amount added to assessed value of real property	Equalized value of real property	Assessed value of personal property (other than bank stock) subject to taxation (1917)	Total equalized value of real property and assessed value of personal (other than bank stock)
1 Albany	$9,268,016	$155,960,903	$4,550,865	$160,511,768
2 Allegany	6,538,816	29,454,962	535,118	29,990,080
3 Bronx	.....	661,370,802	9,524,400	670,895,202
4 Broome	9,485,692	73,476,985	913,070	74,390,055
5 Cattaraugus	13,038,147	53,169,663	620,833	53,790,496
6 Cayuga	8,403,472	51,261,452	1,023,092	52,284,544
7 Chautauqua	11,210,042	86,833,951	1,130,660	87,964,611
8 Chemung	3,211,179	45,204,133	1,213,305	46,417,438
9 Chenango	5,939,671	24,222,023	551,395	24,773,418
10 Clinton	9,710,707	20,338,329	287,200	20,625,529
11 Columbia	7,834,384	35,291,015	702,413	35,993,428
12 Cortland	2,950,240	21,030,850	626,600	21,657,450
13 Delaware	13,697,499	34,574,432	454,880	35,029,312
14 Dutchess	13,820,814	84,307,415	2,968,400	87,275,815
15 Erie	.....	593,319,641	26,933,545	620,253,186
16 Essex	9,417,138	27,851,956	373,190	28,225,146
17 Franklin	10,047,114	23,956,019	1,699,606	25,655,625
18 Fulton	7,677,946	25,316,532	566,710	25,883,242
19 Genesee	5,497,856	42,586,865	799,450	43,386,315
20 Greene	4,567,712	19,553,080	242,775	19,795,855
21 Hamilton	2,856,059	7,904,117	7,420	7,911,537
22 Herkimer	10,527,056	50,037,890	647,070	50,684,960
23 Jefferson	11,444,160	61,147,174	1,472,605	62,619,779
24 Kings	.....	1,658,366,218	57,502,715	1,715,868,933
25 Lewis	6,007,629	17,768,053	350,980	18,119,033
26 Livingston	4,351,685	33,708,524	1,079,007	34,787,531
27 Madison	5,183,912	27,698,108	849,085	28,547,193
28 Monroe	17,079,980	357,222,941	3,138,475	360,361,416
29 Montgomery	12,458,435	46,410,180	503,681	46,913,861
30 Nassau	93,475,120	229,225,764	3,764,600	232,990,364
31 New York	.....	4,661,657,385	339,106,700	5,000,764,085
32 Niagara	.....	136,613,427	350,940	136,964,367
33 Oneida	38,735,390	127,722,401	1,172,050	128,894,451
34 Onondaga	15,552,862	218,939,409	6,137,628	225,077,037
35 Ontario	5,881,108	50,058,195	983,850	51,042,045
36 Orange	36,276,293	100,394,311	2,084,885	102,479,196
37 Orleans	1,095,670	30,266,146	215,330	30,481,476
38 Oswego	8,284,728	44,266,043	1,225,706	45,491,749
39 Otsego	6,267,230	31,530,115	986,910	32,517,025
40 Putnam	4,358,638	18,658,094	516,150	19,174,244
41 Queens	.....	551,408,795	10,266,200	561,674,995
42 Rensselaer	117,571	86,127,093	3,017,782	89,144,875
43 Richmond	.....	88,257,104	2,756,300	91,013,404
44 Rockland	7,984,477	42,661,778	259,400	42,921,178
45 Saint Lawrence	15,723,531	64,120,676	1,595,900	65,716,576
46 Saratoga	14,237,608	46,945,738	547,195	47,492,933
47 Schenectady	29,782,981	106,347,240	761,121	107,108,361
48 Schoharie	1,634,857	13,915,405	314,184	14,229,589
49 Schuyler	2,434,458	9,478,877	137,945	9,616,822
50 Seneca	2,688,759	20,827,356	379,265	21,206,621
51 Steuben	6,832,766	52,927,193	968,370	53,895,563
52 Suffolk	35,613,218	138,664,649	2,841,175	141,505,824
53 Sullivan	11,369,791	19,154,644	137,180	19,291,824
54 Tioga	1,499,018	15,902,727	299,745	16,202,472
55 Tompkins	2,055,797	28,939,687	659,850	29,599,537
56 Ulster	15,071,516	49,695,386	333,695	50,029,081
57 Warren	6,849,981	23,485,708	2,046,289	25,531,997
58 Washington	5,606,417	26,648,789	666,955	27,315,744
59 Wayne	7,627,225	43,448,684	403,006	43,851,690
60 Westchester	60,840,074	517,852,096	6,643,456	524,495,552
61 Wyoming	3,332,481	25,813,681	629,620	26,443,301
62 Yates	2,932,378	15,667,955	375,120	16,043,075
Total	$666,396,304	$12,006,966,764	$513,853,047	$12,520,819,811

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VALUES OF REAL PROPERTY EXEMPT FROM TAXATION

COUNTIES	1918	COMPARED WITH 1917	
		Increase	Decrease
1 Albany	$83,250,777	$880,190	.....
2 Allegany	2,701,786	54,215	.....
3 Bronx	203,027,800	4,976,870	.....
4 Broome	12,060,058	271,127	.....
5 Cattaraugus	4,815,236	589,541	.....
6 Cayuga	6,531,321	79,037	.....
7 Chautauqua	7,496,055	295,829	.....
8 Chemung	10,188,350	151,491	.....
9 Chenango	1,865,215	.....	$80,619
10 Clinton	5,323,507	.....	194,717
11 Columbia	4,091,616	.....	51,180
12 Cortland	2,200,028	198,316	.....
13 Delaware	1,618,807	.....	105,940
14 Dutchess	13,886,655	.....	788,321
15 Erie	92,600,819	2,711,860	.....
16 Essex	2,144,753	2,453	.....
17 Franklin	1,224,261	.....	70,380
18 Fulton	3,442,670	959,643	.....
19 Genesee	4,282,684	.....	343,650
20 Greene	1,688,749	97,425	.....
21 Hamilton	129,770	19,375	.....
22 Herkimer	5,333,175	57,225	.....
23 Jefferson	7,237,185	.....	78,285
24 Kings	370,209,749	16,933,348	.....
25 Lewis	819,686	44,678	.....
26 Livingston	2,581,200	.....	66,842
27 Madison	3,106,986	41,750	.....
28 Monroe	37,270,069	1,687,040	.....
29 Montgomery	3,917,937	65,917	.....
30 Nassau	8,115,655	.....	305,580
31 New York	1,514,655,337	23,965,850	.....
32 Niagara	17,234,291	511,963	.....
33 Oneida	14,038,665	.....	763,688
34 Onondaga	35,085,722	863,539	.....
35 Ontario	5,245,033	.....	25,320
36 Orange	21,165,074	1,000,328	.....
37 Orleans	7,017,430	238,106	.....
38 Oswego	7,077,680	210,466	.....
39 Otsego	3,147,800	92,448	.....
40 Putnam	726,050	32,455	.....
41 Queens	80,060,875	1,323,765	.....
42 Rensselaer	15,711,828	41,011	.....
43 Richmond	30,863,105	2,374,380	.....
44 Rockland	2,936,800	.....	441,750
45 Saint Lawrence	6,019,295	373,478	.....
46 Saratoga	9,063,229	5,202,759	.....
47 Schenectady	13,241,699	2,368,644	.....
48 Schoharie	1,414,475	77,752	.....
49 Schuyler	405,508	.....	50,034
50 Seneca	1,973,880	.....	901,695
51 Steuben	5,678,621	.....	128,063
52 Suffolk	11,957,469	.....	2,522,800

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VALUES OF REAL PROPERTY EXEMPT FROM TAXATION — *Cont'd*

COUNTIES	1918	COMPARED WITH 1917	
		Increase	Decrease
53 Sullivan	$879,540	$47,020	.....
54 Tioga	2,174,532	.....	$1,285
55 Tompkins	7,625,087	.....	11,432
56 Ulster	4,083,238	.....	212,078
57 Warren	2,408,864	.....	61,526
58 Washington	4,165,481	156,748	.....
59 Wayne	11,935,082	.....	102,577
60 Westchester	65,269,999	335,968	.....
61 Wyoming	2,226,759	64,976	.....
62 Yates	1,142,015	28,335	.....
	$2,809,793,022	$69,427,321	$7,307,747
	.....	7,307,747	.....
Net increase	.....	*$62,119,574	.....
Net increase	.....	†49,574,213	.....
Net increase	.....	‡$12,545,361	.....

* For State.
† For New York city.
‡ In State outside New York city.

OWNERSHIP

	1918	Increase	Decrease
United States	$108,958,402	$2,843,495	.....
State of New York	115,454,699	1,059,796	.....
Counties	27,488,644	.....	$582,090
Cities	1,864,989,825	52,681,591	.....
Towns	13,809,923	725,645	.....
Villages	10,516,241	87,376	.....
Schools	26,796,194	.....	214,549
Private	641,779,094	5,518,310	.....
Total	$2,809,793,022	$62,916,213	$796,639
	.....	796,639	.....
Net increase 1918 over 1917	.....	$62,119,574	.....

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NET INCREASE FOR FIVE YEARS

1914 over 1913	$106,271,495
1915 over 1914	133,087,582
1916 over 1915	96,451,488
1917 over 1916	141,078,146
1918 over 1917	62,119,574

PRINCIPAL INCREASES REPORTED FOR 1918 OVER 1917

Sewer systems and disposal plants	$10,890,820
Subways	17,259,848
Parks and playgrounds	20,298,299
Municipal lighting plants	197,300
Public schools	4,654,070

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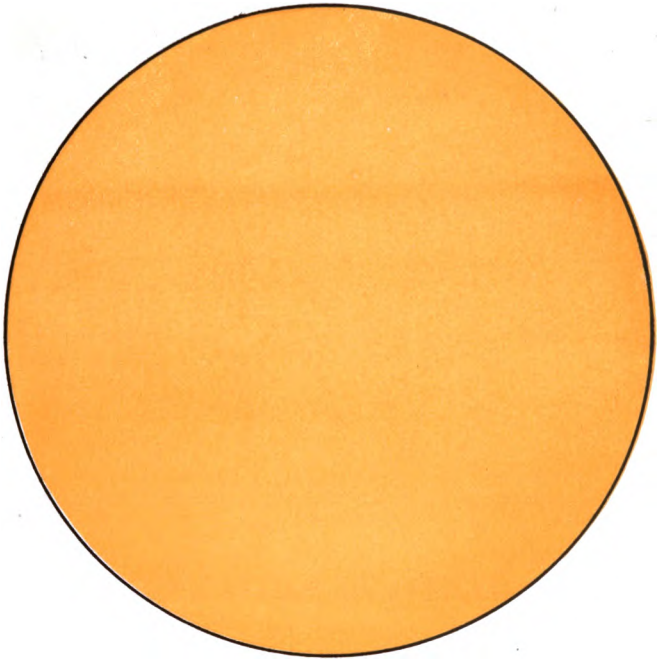
COMPARISON OF STATES ASSESSING PROPERTY AT FULL VALUE WITH STATES NOT ASSESSING PROPERTY AT FULL VALUE



40 States of the Union whose Statutes require the Assessment of Property at Full Value

8 States of the Union whose Statutes do not require the Assessment of Property at Full Value

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STATUS OF TAXATION IN OTHER STATES

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STATUS OF TAXATION IN OTHER STATES

ALABAMA

Real estate is assessed biennially and personal property annually. The assessment is made by county assessors on the basis of sworn statements furnished by the taxpayers. The penalty for failure to make a return to the assessor is 10 per cent added to the assessment. Improvements made to real estate are entered annually upon the assessment-roll.

In 1915 the State Tax Commission was abolished and in its place was substituted the State Board of Equalization. This board consists of three members appointed by the Governor for terms of six years. It has supervisory powers over local taxing officials and has the power to order reassessments of property.

Alabama is one of the three states in the Union which has no inheritance tax law. A collateral inheritance tax law was enacted in 1848, but it was repealed in 1868.

A state income tax law was enacted in 1843. It was poorly administered and the receipts were small. Finally in 1884 it was abolished. The first report of the State Board of Equalization submitted in 1918 recommended the enactment of a new state income tax law. Such a law was enacted by the Legislature in 1919.

Public service companies are assessed by the State Board of Equalization, such assessment to include both tangible and intangible property.

ARIZONA

Arizona has a permanent tax commission consisting of three persons who are elected by the people.

Assessment of property is made annually by county assessors. There are no town assessors. Property is assessed upon the sworn statement furnished the assessor by the taxpayer and

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personal visitation by the assessor, the law being equally mandatory upon the taxpayer and the assessor. The penalty for furnishing a false list is assessment for that year at five times the value of the property.

The state has an inheritance tax law enacted in 1912 which applies to both direct and collateral heirs. The rates are progressive.

There is no state income tax.

The commonwealth has a blue sky law regulating investment companies.

Producing mines, railroads, telephone, telegraph, express, sleeping-car companies and private car lines are assessed by the State Tax Commission. The method used in assessing producing mines is to capitalize the average net earnings for a period of years at varying rates according to the classification of the mine, said rates ranging from 15 to 33⅓ per cent and no depreciation or interest being allowed. With railroads, telephone and telegraph companies the average net earnings for a period of years are capitalized at 8 per cent. In case there are no net earnings the property is assessed on a physical or reconstruction basis. Express companies pay a state tax of 6 per cent of their gross earnings earned solely within the state.

ARKANSAS

In 1917 Arkansas changed from the county assessor to the township assessment plan. While the county assessor is still retained the law requires the county court to appoint two citizens and property owners in each township of the county to sit with the county assessor during the assessment of property in said township. The Arkansas State Tax Commission in their fifth biennial report states that this law is the greatest advancement toward a fair, just and adequate assessment made since the state was admitted into the Union in 1836. This is in striking contrast to the tendency in other states where township assessors are being superseded by county assessors.

Real estate is assessed once every two years in the odd numbered years. All other assessments are made annually. Every person of full age and sound mind is required to list all property

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owned or in his possession. For refusal of the taxpayer to make a list of his property, after demand duly made by the assessor, a penalty equal to twenty-five per cent of the total taxes on the property for that year is levied against it.

The tax rate for state purposes is limited by the constitution to 1 per cent on the assessed valuation of property. The state constitution also provides for a limitation of tax rate for county and municipal purposes.

All taxes, state, county and municipal, are collected by the county collector and his deputies.

Arkansas has a permanent Tax Commission consisting of three members who are appointed by the Governor. The State Tax Commission is also the State Board of Equalization. The Tax Commission supervises the work of the county and township assessors.

The state has an inheritance tax law under which both direct and collateral heirs are taxed. The rates are progressive. Its first law enacted in 1901 taxed collateral heirs only. In 1907 it was extended to include direct heirs.

There is no state income tax.

The property of railroad, telegraph, telephone, express, sleeping car and pipe line companies, and of every power, heating, electric, gas, water, street car, toll road, toll bridge, and similar corporations doing business in the state is assessed by the State Tax Commission.

Personal property includes all gas, oil and water mains, pipes, conduits and subways; tracks, roads and bridges of street railways, turnpikes and bridge companies; and all apparatus of telegraph and telephone lines. In many other states this property is classified as real estate.

CALIFORNIA

Instead of township assessors the state has county assessors who are elected by the people for a term of four years.

A State Board of Equalization performs the same work which in many states devolves upon a permanent tax commission.

All property is to be assessed annually. Land and improvements thereon are separately assessed. Taxpayers are to

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file with the assessors a list of their property, both real and personal. A refusal to file such a list subjects the taxpayer to a fine of $100. One-half of such fine is payable to the county treasury and one-half to the assessor.

There is no state income tax.

The state has an inheritance tax law, taxing both direct and collateral heirs, and the rates are progressive. Its first law, enacted in 1893, taxed collateral heirs only. In 1905 it was extended to include direct heirs.

Mortgages, deeds of trust, contracts or other obligations by which a debt is secured, when land is pledged as security for the payment thereof, together with the money represented by such debt, are not taxable, the interest represented thereby in the property covered is taxed to the property owner.

Public utilities are taxed on their gross earnings by the State Board of Equalization as follows: Companies engaged in the transmission or sale of gas or electricity 5.6 per cent; railroads, including street railways, 5¼ per cent; telephone and telegraph companies 4.2 per cent; sleeping car, dining car, drawing-room car, palace car companies, refrigerator, oil, stock, fruit and other car-loaning and car companies 3.95 per cent; and companies doing express business on any railroad, steamboat, vessel or stage line, 9/10 of 1 per cent.

COLORADO

In the case of property mortgages, conveyed or pledged for security of a loan or debt then due, the property, notes, mortgages, deeds of trust, etc., are assessed as a unit. Mortgages as such are not assessed.

Cities, towns and school districts are limited to a tax levy which must not be more than a 5 per cent increase over the preceding year, except by permission of the State Tax Commission.

All property is to be assessed annually. Taxpayers are required to list their property. Failure to file a return or making false return incurs a penalty of not more than $1,000.

The State has a permanent Tax Commission which supervises the work of county assessors. There are no township assessors. The State Tax Commission has the power to make a reassessment of property when in its judgment property has not been assessed at its true and full cash value by county assessors.

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The collection of taxes, state, county and municipal, is made by the county treasurer.

The state has an inheritance tax law enacted in 1901, taxing both direct and collateral heirs, and the rates are progressive.

There is no state income tax.

Railroad, telegraph, telephone, express, sleeping car and private car companies and other public utility companies are assessed by the State Tax Commission upon the true value of the property of such companies in the state determined by the unit rule on a mileage basis. Special privileges, franchises and the like are classed as intangible property and assessed in connection with the tangible property as a unit.

CONNECTICUT

In Connecticut there are no county assessors, the assessment of property being made by town and city assessors. Taxpayers are required to file with the assessor a verified list of all their taxable property. If the taxpayer fails to make out such list, the assessors must prepare the same, adding 10 per cent to the valuation as a penalty.

In 1917 the Legislature made it mandatory for all towns in the state to revalue its real estate once in ten years. Real estate in each town must be viewed by at least two of the assessors and the first revaluation must be completed on or before February 1, 1920.

There is a State Tax Commissioner appointed by the Governor for a term of four years. He is a member of the State Board of Equalization, the other members being the treasurer and comptroller.

In 1915 the Legislature imposed a business tax on all corporations, exclusive of public utilities, banks and insurance companies. The rate is 2 per cent on the net earnings of such corporations.

Public utilities are taxed by the State Board of Equalization upon their gross earnings. The rates are as follows: Street railways, 4¼ per cent; telephone companies, 4 per cent; railroads, 3½ per cent; telegraph, cable, and dining, sleeping, chair or parlor car companies, 3 per cent; express companies, 2 per cent; water, gas, electric and power companies, 1½ per cent.

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There is an inheritance tax law, taxing both direct and collateral heirs, and the rates are progressive. Its first law was enacted in 1889 and taxed collateral heirs only. In 1897 it was extended to include direct heirs.

DELAWARE

Delaware has no permanent Tax Commission. The people elect district assessors for each of the hundreds in the three counties of the state, who make assessments of property, both real and personal. Each county has a board of assessment which is appointed by the levy court of the county. It supervises the work of assessment as made by the district assessors.

The assessment of real estate outside of Wilmington is made every fourth year, but the district assessors each year revise the same. In Wilmington there is an annual assessment of both real and personal property. Personal property throughout the state is assessed annually. Houses and lots in cities and villages are assessed on the basis of annual rental at the rate of $100 for every $12 rental, plus any excess of true value thereover. Rents are assessed by the district assessor at the rate of $100 for each $8 received and are assessed to the persons receiving the same.

The Legislature in 1917 enacted a state income tax law which imposes a tax of 1 per cent on net income above $1,000.

There is an inheritance tax law, taxing both direct and collateral heirs, and the rates are progressive. This was the fifth state in the Union to enact an inheritance tax law. This law was passed by the Legislature in 1869 and applied to collateral heirs only. In 1917 it was extended to include direct heirs.

Public service corporations are taxed by many special laws. Telephone, telegraph and cable companies have a tax on wire mileage and transmitters in use and express companies pay a tax of 6 per cent on gross earnings in the state. Electric heat companies pay a tax of one mill on the dollar on gross receipts in the state. Oil and pipe line companies pay a tax of 3/5 of 1 per cent on gross earnings in the state.

Telegraph companies also pay annually sixty cents per mile for the longest wire in the state, thirty cents per mile for the next

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longest and twenty cents per mile for each other wire in the state.

Telephone companies are taxed the same as telegraph companies, with an additional tax of twenty-five cents on each transmitter located in the state.

The following railroads are allowed to commute all their other state taxes by the payment of specific amounts: Philadelphia, Wilmington and Baltimore Railway Company, $50,000; Baltimore and Philadelphia Railway, $30,000; Delaware Railway, $25,000; Philadelphia and Reading Railway, $5,000; Delaware, Maryland and Virginia Railway, $1,500; Maryland, Delaware and Virginia Railway, $500.

FLORIDA

Florida has an annual assessment of property made by county assessors from lists furnished by taxpayers. Failure of the taxpayer to list his property causes him to lose the right to a reduction of valuation.

A State Tax Commission was created by an act of the Legislature in 1913. It was abolished in 1918.

The only state tax upon public service companies is an annual license tax of $10 for every mile of railroad tracks in the state, one-half of the receipts being distributed to the various counties in proportion to the mileage.

Florida is one of the three states in the Union which has no inheritance tax law.

The commonwealth had a state income tax in part from 1845 to 1855, when the system was abolished.

GEORGIA

Georgia has an annual assessment of property by county boards of assessors based upon sworn statements of taxpayers listing their property. Persons who fail to make lists are penalized by double taxation.

There is a State Tax Commissioner appointed by the Governor who supervises the work of the county boards of assessors. He also acts as assistant to the State Comptroller-General.

The state has an inheritance tax law enacted in 1913, and

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amended in 1919, taxing both direct and collateral heirs. There is an exemption of $5,000 for direct heirs.

There is no state income tax. During 1863 and 1864 the commonwealth tried income taxation but the experiment proved to be a failure.

Public service companies are assessed by the Comptroller-General and the assessment apportioned to the different counties according to mileage.

The commonwealth has a blue sky law regulating investment companies.

IDAHO

Property is assessed annually by county assessors. Each taxpayer is required to furnish under oath a list of his property. Refusal to make a statement deprives the taxpayer of all rights before the county board of equalization.

Land is classified in the assessment-roll as agricultural, timber, cut-over and burnt, mineral, grazing and waste lands, and city and town lots, and the two latter are further classified as business and residence lots.

The state constitution provides that the tax rate for state purposes shall never exceed ten mills on each dollar, except by a vote of the people on each tax levy which exceeds such constitutional limitation.

A State Tax Commission was created in 1913. It was abolished by the Legislature in 1915 on account of a decision of the Supreme Court with respect to the authority of the Commission to compel a county board of equalization to adopt its judgment in equalizing property liable to taxation. Under the provisions of the state constitution the legislature cannot assess property, nor can any appointive board do so.

There is no state income tax.

The state has a blue sky law regulating investment companies.

Idaho has an inheritance tax law enacted in 1907, taxing both direct and collateral heirs, and the rates are progressive.

Public service companies are assessed by the State Board of Equalization, which board consists of the governor, secretary of state, attorney-general, auditor and treasurer. The assessment is apportioned among the counties according to mileage.

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ILLINOIS

Real estate is assessed once every four years, but the general assessment is corrected annually for changes prior to April 1st. Personal property is assessed annually. Taxpayers are required to list their property. While owners of real estate are required to list such real estate the value is determined by the assessor on actual view. Property is assessed at one-half of the full value which is equalized usually at about 60 per cent of sales value.

Part of the state operates under the township system of taxation, having assessors elected by the townships who assess property in those towns. In other parts of the state, in counties having a population of less than 125,000, the county treasurer is ex officio the county assessor and either he or his deputies make the assessment. In counties having a population of 125,000 or more there is a board of assessors of five members elected by the people who assess property. The county assessor system prevails in the southern part of the state where the early settlers came largely from the south, while the township system prevails in the northern part of the state where the early settlers came largely from New England.

There is no state income tax.

A blue sky law was enacted in 1919 regulating investment companies.

The state has an inheritance tax law enacted in 1895, taxing both direct and collateral heirs, and the rates are progressive.

Illinois has a permanent Tax Commission constituted in 1919. It directs and supervises the assessment for taxation of all real and personal property within the state and also has the power to order reassessments of property.

Public service corporations are assessed in part by the State Tax Commission.

The Illinois Central Railroad according to the requirements of its charter pays to the state 7 per cent of its gross earnings. All other railroads are assessed on their railroad track and rolling stock by the State Tax Commission and upon their other real estate and personalty by local assessors. Other corporations are assessed by local assessors on the value of their tangible property; and by the State Tax Commission on the excess in the value of their capital stock including the franchise over the value of their tangible property.

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INDIANA

In Indiana the collection of all taxes — state, county and municipal — is in the hands of one person, the county treasurer, thus bringing all the taxes levied against any individual together as one bill. The exception to this is that cities in the larger class collect the city taxes.

The State Board of Tax Commissioners consists of three members appointed by the Governor for four years of which only two members can be of the same political party. Their salary is $4,500 per year, and they also receive traveling expenses. Each commissioner has to execute a bond of $10,000 before entering upon his duties.

Real estate is assessed but once every four years, but other property is assessed annually. However, the State Board of Tax Commissioners has the power to order reassessment of real estate oftener than four years, if it appears necessary.

Taxpayers are required to list their property, both real and personal, with the assessors. For failure to give a true list of property the taxpayer is liable to a fine of not less than ten dollars nor more than five hundred dollars.

The assessment of property is made by township assessors, who work under the immediate supervision of the county assessors, who in turn are under the direction of the State Board of Tax Commissioners.

Indiana has no income tax. It has an inheritence tax law first imposed in 1913 upon both direct and collateral heirs. The rates are progressive.

Public utilities are taxed by the State Board of Tax Commissioners upon the excess of the cash value of their capital stock over the assessed value of their property.

IOWA

All property subject to taxation is required to be listed by the owner at its actual value. It is then assessed for taxation at twenty-five per cent. of such actual value. Real estate is listed once every two years, in the odd year. In the even numbered years the assessment-roll is corrected by adding the value of the improvements made during the preceding year. Personal property is assessed annually.

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Since 1858 Iowa has had township and city assessors. Previous to that time it had county assessors. The adoption of the township system of assessment of property appears to have been the logical result of the settlement of the state from the northern states where that type of local institutions predominated.

There is no permanent State Tax Commission.

Iowa has a blue sky law regulating investment companies.

There is no state income tax.

The state has an inheritance tax law, tax both direct and collateral heirs, and the rates are progressive.

State, county and municipal taxes are collected by the county treasurers.

The executive council, consisting of the Governor, Secretary of State, auditor and treasurer, make the assessment of telephone and telegraph companies and of railroads. The assessment so made is apportioned among the counties on a mileage basis.

KANSAS

With the exception of cities of the first and second class which may have annual assessments, real estate is assessed once in four years. The last assessment was in 1918. In other years the assessment is changed to meet the changes in improvements. Personal property is assessed annually.

Taxpayers are obliged to list their property with the assessors. A fine of not less than fifty dollars nor more than five thousand dollars is the penalty for failing to submit a sworn statement or submitting a false statement.

The assessment is made by county assessors elected by the people, except in counties of fifty-five thousand or less the county clerk acts as county assessor, unless the people of such county by a referendum decide to change to an elected county assessor.

There is a permanent State Tax Commission, composed of three commissioners appointed by the Governor for a term of four years. The Tax Commission has general supervision over the assessment of property. It also acts as a Board of Railroad Assessors, Inheritance Tax Commission, and State Board of Equalization.

There is no state income tax.

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Kansas has a blue sky law regulating investment companies.

State, county and municipal taxes are collected by county treasurers.

According to statute there is a limitation of tax rates varying according to the population of the county.

Public service companies, such as railroads, street railways, electric lines, telephone and telegraph companies, and oil or gas pipe lines are assessed by the State Tax Commission when their property extends into more than one county. If all in one county it is assessed by the county assessors. Express companies are assessed by the State Tax Commission at the rate of 4 per cent. of their gross earnings within the state.

An inheritance tax law was enacted in 1909 taxing both direct and collateral heirs. This law was repealed in 1913. In 1915 a new law was enacted taxing only collateral heirs.

KENTUCKY

Kentucky has an annual assessment of property based upon a sworn statement of property by each taxpayer. Refusal to list property is subject to a fine of not over one hundred dollars. Rendering a false statement is subject to a fine of not over five hundred dollars.

In 1918 county assessors were abolished and county tax commissioners substituted in their place. One county tax commissioner is elected by the people for each county, but before the candidate's name can appear upon the official ballot for election such candidate must have passed an examination, held by the State Tax Commission, as to fitness.

There is a permanent State Tax Commission, consisting of three commissioners appointed by the Governor, of which only two members can belong to the dominant political party of the state. The commissioners must also be freeholders. Besides supervising the work of county tax commissioners in making assessments of property, it acts as a State Board of Equalization. The commission also has the power to make a reassessment of property.

There is no state income tax. A partial state income tax was in operation from 1867 to 1872 when the law was declared unconstitutional.

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The state has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive.

The state constitution provides for a limitation of tax rates varying according to the population of cities and towns.

Outside of cities, state, county and municipal taxes are collected by county sheriffs.

Public service companies are assessed by the State Tax Commission upon their franchises by taking the market value of the capital stock and bonds with allowance for tangible property otherwise assessed. When business is done in more than one state it is proportioned according to the gross earnings within the state.

LOUISIANA

Assessment of property is made annually. Taxpayers are required to swear to the list of their property.

There is one assessor for each parish elected by the people for a term of four years. However, the parish of Orleans has an assessor for each municipal district.

Outside the parish of Orleans, the taxes are collected by the sheriff. In the parish of Orleans taxes are collected by a tax collector who is elected by the people.

There is no state income tax. A state income tax was introduced in Louisiana in 1864 but it has not been levied since 1898, as the state constitution adopted that year did not authorize the levying of income taxes.

The state has an inheritance tax law enacted in 1898, taxing both direct and collateral heirs. Direct heirs pay a tax at the rate of 2 per cent. on all amounts above ten thousand dollars, and collateral heirs pay a tax at the rate of 5 per cent. on all amounts above ten thousand dollars. The receipts from the inheritance tax go solely for the support of the public schools. No inheritance tax is due on property that has already borne its just proportion of taxation.

The state constitution provides for a limitation of tax rates.

There is a Board of State Affairs, consisting of three members appointed by the Governor, which supervises the work of the parish assessors and acts as a State Board of Equalization. This Board of State Affairs has all the essentials of a State Tax Commission.

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Public service companies such as railways, telephone, telegraph, sleeping car and express companies are assessed by the Board of State Affairs.

MAINE

Assessment of property is made by town assessors. Taxpayers are notified by general notice to bring in a list of their property. In the assessment of real estate the assessors are required to estimate and record separately the land value exclusive of buildings. Assessment of property is made biennially.

Maine has the township system of taxation. There are no county assessors.

The commonwealth has a Board of State Assessors appointed by the Governor. This board consists of three members, only two of which can be of the same political party.

The Board of State Assessors supervises the work of the local assessors and has the power to make reassessments. It also acts as a State Board of Equalization.

There is no state income tax.

The state has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law enacted in 1893 taxed only collateral heirs. In 1909 it was extended to include direct heirs.

There is a blue sky law regulating investment companies.

Public service companies, such as railroads, street railways, telephone, telegraph, express and sleeping car companies are assessed by the Board of State Assessors upon their gross receipts within the state. The rates vary according to the amount of the receipts.

MARYLAND

The state has a permanent Tax Commission composed of three persons who are resident taxpayers of the commonwealth and qualified voters thereof. Not more than two members shall be of the same political party. One member shall be a resident of the city of Baltimore, one a resident of the counties of the eastern shore, and the remaining member a resident of the counties of the western shore. The term of office is six years, and the salary is $6,000 a year for the chairman and $5,000 a year for the other two members.

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There is no annual assessment of property, but the State Tax Commission is obliged by law to enforce and execute a continuing method of assessment and to require that all property be reviewed for assessment at least once in every five years.

The inheritance tax is upon collateral heirs only, direct heirs being exempt. The rate is 5 per cent on every one hundred dollars of clear value. Estates valued at less than five hundred dollars are not taxed. Maryland was the third state in the Union to impose an inheritance tax, the law being enacted in 1845.

Public utility companies are taxed upon their gross earnings by the State Tax Commission as follows: 2 per cent per annum upon gross earnings of telephone, oil, pipe line companies, guarantee and fidelity companies, and title insurance companies, 2½ per cent per annum upon gross earnings of telegraph, cable, express or transportation, parlor car, sleeping car, safe deposit and trust companies; 1 per cent per annum upon gross earnings of electric light companies, 1½ per cent per annum upon gross earnings of gas companies. Steam railroads are subject to a graduated tax as follows: 1¼ per cent on the gross earnings up to and including one thousand dollars per mile; 2 per cent on the gross earnings from one thousand to two thousand dollars per mile; and 2½ per cent on earnings above two thousand dollars per mile.

MASSACHUSETTS

The commonwealth has an annual assessment of property. Under the statutes the assessors publish a notice requiring the inhabitants of each town or city to furnish verified lists of all their property. In case no list is filed the assessor estimates the value of the taxpayer's estate. If this value appears excessive the taxpayer has the remedy of filing a list and submitting to a penalty of fifty per cent in addition to what the list shows in valuation.

Massachusetts has the township system of taxation. There are no county assessors.

There is a State Tax Commissioner, who is appointed by the Governor. He supervises the work of local assessors.

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There is a state income tax law enacted in 1916 which is administered by the State Tax Commissioner. Incomes received from the trades, professions or employments are taxed at the rate of 1½ per cent; incomes received from dealing in intangible property are taxed at the rate of 3 per cent; and incomes received from intangibles are taxed at the rate of 6 per cent.

The commonwealth has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law was enacted in 1891 taxing only collateral heirs. In 1907 it was extended to direct heirs.

Public service companies are assessed by the State Tax Commissioner on their corporate excess. From the market value of the capital certain items are deducted which are taxed locally or which lie beyond the jurisdiction of the state. Regarding the taxation of corporate excess the Massachusetts Commission of Taxation in 1875 said: "This system of corporate taxation had its origin here, and may be fairly claimed as a Massachusetts specialty. We regard it as a most valuable contribution to fiscal science, and other states have already copied its methods."

MICHIGAN

The assessment of all property is made annually. Taxpayers must furnish supervisors with sworn statements of value of property. Wilful neglect or refusal to furnish a sworn statement subjects the taxpayer to a fine ranging from one hundred dollars to one thousand dollars.

The commonwealth has the township system of taxation, assessments in each township being made by supervisors who are elected by the people. There are no county assessors.

The State Board of Tax Commissioners consists of three members who are appointed by the Governor. It has supervisory powers over local assessing officers. It also has the power to make reassessments.

There is no state income tax.

Public service companies are assessed at their true cash value by the State Board of Assessors. This board consists of the three state tax commissioners and the Governor of the state, who is a member ex officio.

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Michigan has a blue sky law regulating investment companies.

The commonwealth has an inheritance tax law enacted in 1899 which taxes both direct and collateral heirs, although the tax on direct heirs applies to personal property only.

MINNESOTA

Real estate is assessed biennially in the even numbered years. In odd numbered years the assessor corrects the assessment for new structures or losses. Personal property is assessed annually. In assessing real estate the value of the land is determined separately from the value of all structures and improvements thereon.

Taxpayers are required to list their personal property. In the case of money and credits only failure to list causes the assessor to add 50 per cent to the estimated value. There is no penalty for failure to list other personal property.

Property is classified and assessed at the following rates: 50 per cent of full value for iron ore whether mined or unmined; 25 per cent for household goods and furniture; 33⅓ per cent for live stock, agricultural products, stocks of merchandise, manufacturers' manufactured articles and unplotted real estate; and 40 per cent for all remaining property. Money and credits are separately assessed at their full value and a flat rate of three mills applied. This classification of property was brought about by an amendment to the state constitution in 1906 which stated that taxes shall be uniform upon the same class of subjects.

The commonwealth has the township system of taxation. There are no county assessors.

There is a permanent State Tax Commission created in 1907 consisting of three commissioners who are appointed by the Governor. It supervises the work of local assessors and has the power to make reassessments of property. It also acts as a State Board of Equalization.

There is no state income tax.

The state has an inheritance tax law enacted in 1905, taxing both direct and collateral heirs, and the rates are progressive.

Minnesota has a blue sky law regulating investment companies.

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State, county and municipal taxes are collected by county treasurers.

The following public service companies are assessed by the State Tax Commission upon their gross earnings derived from operation in the state: Railroads at the rate of 5 per cent per annum; express companies, 8 per cent; freight line companies, 6 per cent; sleeping car companies, 5 per cent, and telephone companies, 3 per cent. These taxes are in lieu of all other taxes and assessments and the revenue is used solely for state purposes and is not distributed.

MISSISSIPPI

Real estate is assessed biennially; personal property annually. Taxpayers are required to furnish sworn lists of their property. Assessment is made by county assessors.

In 1916 a permanent State Tax Commission was created to supervise the work of county assessors. It consists of three commissioners appointed by the Governor. They must be freeholders.

In 1918 Mississippi enacted an inheritance tax law.

The commonwealth has a state income tax law by which incomes in excess of $2,500 pay a tax of five mills on the dollar.

State and county taxes are collected by the county sheriff.

Public service companies, such as railroads, telephone, telegraph, express, sleeping car, dining car and palace car companies are assessed by the State Railroad Commission.

MISSOURI

Assessment is made annually. Taxpayers are required to make statements under oath of all their property with value thereof. Penalty is a fine ranging from $10 to $1,000.

Part of the state operates under the township system, having township assessors, while the remainder has county assessors.

A permanent State Tax Commission was created in 1917. It supervises the work of local assessors and also has the power to make reassessments. A determined but unsuccessful effort was made in the state legislature in 1919 to abolish the State Tax Commission.

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The commonwealth has a blue sky law regulating investment companies.

There is an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law was enacted in 1899, taxing only collateral heirs. In 1917 it was extended to include direct heirs.

Missouri has a state income tax law, the rate being 1 per cent on incomes, with an exemption of $2,000 for heads of families and an exemption of $1,000 for other persons, and an additional exemption of $200 for each dependent child.

There is a constitutional limitation of tax rates varying according to population.

Public service companies are assessed by the State Tax Commission.

MONTANA

Assessment is made annually by county assessors. Taxpayers are to report property to assessors. Refusal to furnish a list or falsifying the same is subject to a penalty of $500.

In 1919 the Legislature provided for the classification of property and its assessment at varying rates as follows: Class one, annual net proceeds of mines and mining claims, to be assessed at 100 per cent of its full value; class two, household goods and furniture to be assessed at 20 per cent; class three, live stock and agricultural products, to be assessed at 33⅓ per cent; class four, all land, town and city lots, with improvements, and manufacturing and mining machinery, to be assessed at 30 per cent; class five, moneys and credits, including state, county and municipal bonds, but not including the moneyed capital embraced in the banking business, to be assessed at 7 per cent; class six, shares of stock of banks, to be assessed at 40 per cent; class seven, all property not included in the six preceding classes, to be assessed at 40 per cent.

State and county taxes are collected by the county treasurer.

There is no state income tax.

The commonwealth has an inheritance tax law, enacted in 1897.

In 1917 the Legislature imposed a business tax on corporations at the rate of 1 per cent of net incomes from all sources within the state.

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Public service companies, such as railroads, telephone and telegraph companies, and electric power and transmission lines are assessed upon both their property and franchises by the State Board of Equalization.

NEBRASKA

Real estate is assessed but once in four years, although improvements over one hundred dollars in value are added to the assessment-roll, while losses to property from fire, flood or otherwise are deducted. Land and improvements are assessed separately. Personal property is assessed annually.

All classes of property are assessed on the basis of 20 per cent of the actual value.

Taxpayers are required to list their personal property. The making of a false statement or the refusal to list property is punishable by a fine of from $50 to $2,000.

The commonwealth has an inheritance tax law enacted in 1901, taxing both direct and collateral heirs and the rates are progressive.

There is no state income tax.

State, county and municipal taxes are collected by the county treasurer.

The main track, right of way, and rolling stock of railroads are assessed by the State Board of Equalization.

NEVADA

All property is assessed annually. Taxpayers are required to make statements under oath of their property. Penalties for neglect or refusal to make statements are punishable by a fine of from $10 to $500.

Property is assessed by county assessors. State, county and municipal taxes are collected by county treasurers.

A permanent State Tax Commission was created in 1913. In 1919 the Legislature reorganized it to consist of seven members, the Governor and one member of the public service commission being commissioners ex officio. The other members represent the five leading industries of the state, that is, one member for the live stock interests, one for the banking interests, one for

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the business interests, one for the mining interests and one for the land interests. It supervises the work of the county assessors and also acts as a State Board of Equalization in connection with county assessors.

The commonwealth has an inheritance tax law enacted in 1913, taxing both direct and collateral heirs and the rates are progressive.

There is no state income tax.

Public service companies are assessed by the State Tax Commission, said assessment to include the value of both property and franchises.

NEW HAMPSHIRE

Property is assessed annually. Each taxpayer is required to furnish a sworn inventory of his property. The penalty for omitting the inventory or for a false inventory is doomage of four times as much as the property would be appraised at, if duly returned.

The commonwealth operates under the township system of taxation. There are no county assessors.

There is a permanent State Tax Commission which supervises the work of the local assessors. It consists of three members who are appointed by the Supreme Court. Another duty of this commission is to supervise municipal accounting by the officers of counties, cities, towns, villages and school districts.

New Hampshire has a blue sky law regulating investment companies.

There is no state income tax.

The commonwealth has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law enacted in 1905 taxed only collateral heirs. In 1919 it was extended to include direct heirs.

Public service companies are assessed by the State Tax Commission. The Legislature in 1919 passed an exemption act for street railways shown to the public service commission to be incapable of earning sufficient money to pay operating expenses and taxes.

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NEW JERSEY

Property is assessed annually.

There is a State Board of Taxes and Assessments consisting of five members appointed by the Governor for a term of three years. Only three members can be of the same political party. This board supervises the work of the local assessors.

There is no state income tax.

The commonwealth has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. Its first law was enacted in 1892 and taxed only collateral heirs. In 1914 it was extended to include direct heirs.

The main stem, franchise and rolling stock of railroads are assessed by the State Board of Taxes and Assessments. All other public service companies are assessed by local assessors, the assessments being based upon their gross earnings. The rate upon street railways being 5 per cent; and in 1919 the rate upon gas, electric light, heat and power companies being 4 per cent, to be increased to 5 per cent in 1920.

NEW MEXICO

Property is assessed annually by county assessors. Taxpayers are required to furnish sworn lists of property. For a false list or failure to render a list the penalty is an increase of 25 per cent in the assessed value.

Lands are to be designated on the assessment lists according to their character, as agricultural, grazing, coal, saline, mineral, timber, and town, city or village lots.

There is a State Tax Commission consisting of three commissioners appointed by the Governor for a term of six years. This commission supervises the work of county assessors.

An inheritance tax law was enacted by the Legislature in 1919.

In 1919 the Legislature enacted a state income tax law. According to this law the taxpayer may offset his income tax by presentation of a tax receipt for tax paid upon personal property.

Railroad, telegraph, telephone and sleeping car companies are assessed by the State Tax Commission upon their actual value. The assessment is apportioned among the different counties on a mileage basis. The net output of mines is also assessed by the State Tax Commission.

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NORTH CAROLINA

Assessment of real property is in force for four years except when improvements have been made, or deterioration has taken place, to the extent of $100. Personal property is assessed annually.

Taxpayers are required to furnish sworn statements of their property to the assessors. Penalty for not listing property is $10 for every $100 withheld from the assessors.

State and county taxes are collected by the county sheriff.

The State Corporation Commission, consisting of three members, elected by the people for six years, acts as a State Board of Tax Commissioners in supervising the tax officers. It further performs the functions of a State Board of Equalization.

There is a state income tax law which dates back to 1849. It taxes gross incomes in excess of $1,250 from salaries, fees, trades, professions, and from property not already taxed. The state constitution provides that no income shall be taxed when the property from which the income is derived is taxed. Consequently the receipts from the state income tax are small.

Public service companies are assessed by the State Corporation Commission.

North Carolina was the fourth state in the Union to enact an inheritance tax law. This taxed collateral heirs only and was imposed in 1847. In 1897 it was extended to include direct heirs.

NORTH DAKOTA

In North Dakota all property is divided into two classes, assessed at 100 per cent and 50 per cent, respectively, of actual value. Class one, assessed at 100 per cent, includes all railroads and other public utilities, bank stock, land, exclusive of structures and improvements, flour mills, elevators, warehouses and storehouses, buildings and improvements upon railroad rights-of-way, and structures and improvements upon town and city lots used for business purposes. Class two, assessed at 50 per cent, includes all live stock, agricultural implements, engines, threshing machines, structures and improvements used for homes upon town and city lots, and all other property not specifically mentioned in either class.

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There is an exemption act accompanying the assessment of property which exempts all buildings and improvements upon farm lands, $1,000 upon all structures and improvements upon city lots occupied by the owners as homes, and $1,000 upon farming tools and implements and equipment of farms.

There is a State Tax Commissioner who is secretary of the State Board of Equalization and subordinate to it. His acts are reviewable by it and he is removable at their pleasure.

There are county supervisors of assessors who supervise the work of the township and city assessors. All property is assessed annually.

Railroads, including street railways and certain other public service companies, are assessed by the State Board of Equalization. This assessment is arrived at by deducting from the market value of the shares of stock the aggregate amount of indebtedness. To this is added the value of the franchise. The assessment is apportioned to counties according to mileage.

Taxes for state, county, town, city and school purposes are collected by county treasurers. There are no township collectors of taxes.

The state has an income tax, dividing all incomes into earned and unearned. On earned incomes, a rate of ¼ of 1 per cent upon the first $1,000 or fraction thereof is provided, progressing by the addition of ¼ of 1 per cent on each $1,000 until $20,000 is reached; on the next $10,000 the rate is 6 per cent; from $30,000 to $40,000 it is 8 per cent; and on all incomes in excess of $40,000 it is 10 per cent.

Unearned incomes are subject to a tax of ½ of 1 per cent upon the first $1,000 or fraction thereof, and the rate progresses by ½ of 1 per cent until $10,000 is reached. All incomes between $10,000 and $20,000 bear a tax of 6 per cent; between $20,000 and $30,000, 8 per cent; and in excess of $30,000, 10 per cent. The measure provides for collection at the source and for payment of the income tax with personal property tax receipts.

The inheritance tax is upon both direct and collateral heirs and the rates are progressive. Its first law, enacted in 1903, taxed only collateral heirs. In 1913 it was extended to include direct heirs.

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OHIO

Personal property must be listed annually by the owners. The law provides a penalty of fifty per cent in addition to the true amount of property as ascertained by the assessor in case a person refuses to list his property or makes a false list. Each county is made the unit for assessing real estate and the county auditor is the assessor of all real estate in the county.

There is a permanent State Tax Commission created by an act of the Legislature in 1910, which is composed of three commissioners who are appointed by the Governor. Besides supervising the work of local assessing officers, it has the power to order reassessments when in its opinion property is not assessed at its true value.

In 1910 the Smith one per cent law was enacted by the Legislature, placing a limitation on tax rates. Tax rates for state, county, city, town and school purposes are limited to 10 mills on the dollar. The levy for debt, that is, interest and sinking fund, is limited to 5 mills on the dollar. And a state levy for good roads is limited to 5 mills on the dollar. Thus the highest tax rate any taxing district can have is 15.5 mills on the dollar.

All taxes, state, county and local, are collected by the county treasurers.

Ohio has a blue sky law regulating investment companies.

There is no state income tax. Yet the first territorial tax in 1792, when Ohio was part of the Northwest Territory, was largely an income tax as the statute shows. It read as follows:

> "The assessors are required to assess the individuals of their villlage or district according to their best judgment in just proportion to their wealth in the county and ability to pay either in money or specific articles, agreeably to the order of assessment they shall receive from the commissioners."

Public service companies are assessed by the State Tax Commission upon their gross earnings within the state at varying rates.

Ohio's first inheritance tax law, enacted in 1894, was declared unconstitutional in 1895. A new inheritance tax law was enacted in 1904, but that part applying to direct heirs was repealed in

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1906. The present direct inheritance tax law took effect on June 5, 1919.

A proposed amendment to the state constitution providing for the classification of property to be taxed at varying rates was defeated by the voters November 4, 1919. The present constitution states that all property shall be taxed at a uniform rate.

OKLAHOMA

Property is assessed annually by county assessors. Every person owning taxable property is required to list his property and the assessor is required to administer an oath as to the correctness of the list.

Oklahoma has no permanent State Tax Commission.

The state has a blue sky law regulating investment companies.

There is a state income tax law, with exemptions of $3,000 for unmarried persons, and $4,000 for married persons, and an additional exemption of $300 for each dependent child.

The commonwealth has an inheritance tax law, taxing both direct and collateral heirs and the rates are progressive. The first law, enacted in 1907, was practically declared invalid by the courts, and a new law was passed by the Legislature in 1915.

Two acts have been passed by the Legislature providing for a graduated land tax on ownership of more than 640 acres of land, said tax to be in addition to the general property tax. Both acts have been nullified by the courts.

State, county and municipal taxes are collected by the county treasurers.

Telegraph companies, and car companies, such as refrigerator and tank cars owned by others than railroads, are assessed upon their gross earnings by the State Board of Equalization. Other public service companies are assessed by the State Board of Equalization on the ad valorem basis. The State Board of Equalization consists of the governor, auditor, treasurer, secretary of state, attorney-general, state examiner and inspector, and president of the board of agriculture.

OREGON

Annual assessment of property made is by county assessors. Taxpayers are required under penalty of $50 to furnish the county

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assessor with a sworn list of his property. Tax maps are provided and in use by all assessors.

In 1917 the people of Oregon at a special election amended the state constitution so as to classify the subjects of taxation and tax these classes at different rates.

The commonwealth has a blue sky law regulating investment companies.

There is no state income tax.

The state has an inheritance tax law, enacted in 1903, taxing both direct and collateral heirs and the rates are progressive.

State, county and municipal taxes are collected by the county sheriffs.

Public service companies are assessed by the State Tax Commission. This assessment includes both property and franchises. The State Tax Commission consists of the governor, secretary of state and treasurer, who are members ex officio, and they appoint one other member. Besides supervising the work of county assessors it acts as a State Board of Equalization.

PENNSYLVANIA

Triennial assessment of real estate and annual assessment of personal property exists in Pennsylvania. Sworn lists of personal property are required to be made by the taxpayers. False returns are punishable by a fine of $500 and imprisonment not exceeding seven years, while 50 per cent is added for refusal to make return.

In 1913 the Stein Law was enacted, referring to second class cities, that is, Pittsburg and Scranton, gradually reducing each year the assessment of improvements upon land until 1925 when and thereafter land is to be assessed at full value while the buildings are to be assessed at 50 per cent of full value.

There is no permanent State Tax Commission.

The commonwealth has no state income tax.

Pennsylvania was the first state in the Union to adopt an inheritance tax law, a collateral inheritance tax law being passed by the Legislature in 1826. In 1897 the Legislature passed a direct inheritance tax law, but the Supreme Court of the state in 1899 decided that this law was unconstitutional. The grounds on which this decision was based was that the state constitution provided that all taxes should be uniform and that the law of

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1897 exempting estates of $5,000 or less from the direct inheritance tax destroyed the uniformity prescribed by the constitution. A new direct inheritance tax act was enacted by the Legislature of 1917 with no exemptions whatever.

Public service companies, such as railroad, pipe line, conduit, street car, telephone, telegraph, express and electric light companies, pay a tax of 8 mills on the dollar of gross receipts from business in the state. This tax is administered by the auditor general.

RHODE ISLAND

Annual assessment of property by town assessors. Taxpayers are required to deliver to the assessor a sworn list of property. Whoever neglects to furnish a sworn statement has no remedy if overassessed.

There is a State Board of Tax Commissioners, three in number, six-year terms, appointed by the Governor, and they must not all be of one political party. The commission has no powers of revision or control of local assessors or assessment.

There is no state income tax.

In 1916 the Legislature enacted an inheritance tax law taxing both direct and collateral heirs and the rates are progressive.

Public service companies are assessed by the State Board of Tax Commissioners on their gross earnings. This is in lieu of any other tax on their intangible personalty.

SOUTH CAROLINA

Real estate is assessed every fourth year. Personal property is assessed annually. Taxpayers are required to furnish sworn lists of property and its value. Failure to furnish such a list or furnishing a false list is punishable by an increase of 50 per cent in assessed value.

Town and city assessors are appointed by the Governor.

A State Tax Commission was constituted in 1915 by the consolidation of the State board of equalization and State board of assessors. It consists of three commissioners who are appointed by the Governor. It supervises the work of local assessors and has power to order the reassessment of property. It also compiles and reports statistics relative to the natural resources of the State.

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State, county and municipal taxes are collected by the county treasurer, who is appointed by the Governor.

South Carolina is one of the three states of the Union which has no inheritance tax laws.

The commonwealth had a state income tax, which dated back to 1897; but in 1918 it was repealed. Owing to poor administration but little revenue was ever received.

Public service companies are assessed by the State Tax Commission upon their gross earnings for business done within the state.

SOUTH DAKOTA

All real and personal property is assessed annually. Every person, under oath, must list his personal property. The penalty for refusal to make the required statements is an addition of 50 per cent to the value returned by the assessor.

Land and improvements are assessed separately. The Legislature in 1919 enacted a law requiring assessors to gather statistics regarding agriculture and live stock, such as acres of each crop sown or planted, land used for pasturage, growing fruit trees of bearing age, cows used for dairy purposes, etc. Such agricultural statistics to be tabulated and published by the State Tax Commission.

A permanent State Tax Commission was created in 1913 to consist of three commissioners to be appointed by the Governor, not all commissioners to be of the same political party. It supervises the work of the local assessors and also has the power to order the reassessment of any or all property. It acts as a state board of equalization.

The commonwealth has a blue sky law enacted in 1915, which regulates investment companies.

There is no state income tax.

An inheritance tax law was enacted in 1905, taxing both direct and collateral heirs and the rates are progressive.

Railroads, telegraph, telephone, express and sleeping car companies are assessed by the State Tax Commission on the property used in operation taking into consideration the value of the franchises, rights and privileges.

TENNESSEE

Personal property is to be assessed annually and real estate biennially by the county assessors. The assessor is required to

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visit all realty and see personally each taxpayer. Changes to the extent of $200 in the value of real estate are to be noted annually by assessors as well as improvements thereon. The taxpayer must make oath to the amount of his property. The penalty for refusal to make the schedule or list or to take the oath is a fine of $10 to $50.

There is no permanent State Tax Commission. Such a permanent commission was recommended by the special committee appointed by the Governor in 1915 to investigate assessment and taxation in Tennessee.

There is no state income tax.

There is an inheritance tax law, first imposed in 1891 upon collateral heirs only, but in 1895 extended to include direct heirs. The rates are progressive.

State, county and municipal taxes are collected by the county trustee.

The commonwealth has a blue sky law regulating investment companies.

Railroads, street railways, telegraph, telephone and hydro electric companies are assessed by the state tax assessors, commonly known as the railroad commission. In making such assessment, the capital stock, corporate property, franchises, and gross receipts are considered.

TEXAS

Assessments are made annually. The taxpayer renders to the assessor the list and value of his property, and the assessor is required to swear the owner that the inventory contains a true, full and complete list of all his taxable property.

There is a State Tax Board composed of the comptroller of public accounts, the secretary of state and a third member to be appointed by the governor to be known as the tax commissioner.

Texas experimented with a state income tax in the years between 1860 and 1871, but the law never worked successfully and was finally allowed to lapse.

The commonwealth has a collateral inheritance tax law which was enacted in 1907. The rates are progressive.

The intangible values of railroads are assessed by the State Tax Board, and certified by it to the various county assessors to

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be placed on the assessment-rolls. Street railways, gas, electric light, telephone and telegraph companies are assessed upon their gross receipts by the comptroller of accounts.

The state has a blue sky law regulating investment companies.

UTAH

Assessment of property is made annually by the county assessor on the basis of sworn statements which he may require the taxpayers to furnish in regard to the amount and value of their property. Any person, after demand by the county assessor, refusing to make the sworn statement as to his property or to appear and be examined, forfeits to the county $100 for each refusal.

Land and improvements are assessed separately.

There is no permanent State Tax Commission, but a State Board of Equalization performs somewhat similar duties. This board consists of four members appointed by the Governor for a term of four years and only two members can belong to the same political party. Besides equalizing the assessed value of property between the different counties and between the different classes of property throughout the state, this board provides rules and regulations governing local assessing officers, assesses all mining property and inter-county public utilities, and investigates the tax systems of other states and recommends new legislation.

State, county and municipal taxes are collected by the county treasurer.

There is no state income tax.

The commonwealth has an inheritance tax law enacted in 1901, taxing both direct and collateral heirs. The rates are 3 per cent on estates from $10,000 to and including $25,000, and 5 per cent on estates over $25,000. Estates under $10,000 are exempt.

Public service companies when entirely in one county are assessed by the county assessors, but when located in more than one county they are assessed by the State Board of Equalization. Mines are assessed as follows: Metalliferous mines on three times their net annual proceeds, upon the machinery and improvements and at five dollars per acre for the grounds. Non-metalliferous mines, which includes land containing coal or hydrocarbons, are assessed at their full value, together with the machinery and improvements located thereon.

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VERMONT

Real estate is listed or appraised quadrennially, the last listing being completed in 1918. The quadrennial appraisal is corrected annually by alterations only. Personal property is assessed annually. Each taxpayer is required to furnish the listers a sworn inventory of his property subject to taxation, but the appraisal is made by the listers. Willfully omitting to make, swear to, and deliver an inventory or delivering a false inventory renders the taxpayer liable to double appraisal.

Vermont operates under the township system of taxation, each town electing three listers who correspond to town assessors. There are no county assessors.

While there is no permanent State Tax Commission, Vermont has a Commissioner of Taxes appointed by the Governor for a term of two years.

The Commissioner of Taxes supervises the work of town listers, administers the inheritance tax law, and is one of the two state creamery commissioners.

There is no state income tax in Vermont. Yet as early as 1778 tradesmen, traders, artificers, and attorneys at law were listed according to their gains and returns. This attempt to tax certain incomes was revised several times, but in 1850 it was finally abolished.

Vermont enacted a collateral inheritance tax law in 1896. It was not until 1917 that the law was extended to include direct heirs as well.

Railroads, street railways, and telephone and telegraph companies are assessed by the State Commissioner of Taxes.

VIRGINIA

The general assessment of real estate is made every five years. The last assessment was in 1915. Assessors are appointed especially for this purpose by the circuit court of a county and corporation court of a city. Personal property is assessed annually by commissioners of the revenue who also make changes in the quinquennial assessment of real estate according to the improvements made thereon. Every person must fill out lists under oath of all his property with the value thereof under penalty of $30 to $1,000.

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A State Tax Board was created in 1916, consisting of the governor, auditor of public accounts, and chairman of the state corporation commission. This board exercises supervision over local tax officials.

Virginia has a blue sky law enacted in 1918 regulating investment companies.

This commonwealth was the second state in the Union to enact an inheritance tax law. This was a collateral inheritance tax law and was enacted in 1844. It was not until 1916 that it was extended to include direct heirs.

There is a state income tax with exemptions of $1,200 for individuals, $1,800 for husband and wife living together, and a further exemption of $200 dollars for each dependent person. The rates are one per cent when the income is not in excess of $3,000, and 2 per cent on all incomes over $3,000. The taxation of incomes in Virginia began in 1843 and has continued to the present time. Very high rates prevailed during the Civil War, but these were materially reduced in 1866.

Public sevice companies are assessed by the State Corporation Commission.

WASHINGTON

Real estate is assessed biennially in the even numbered years, but corrections are made annually. Personal property is assessed annually on the basis of a detailed list made by the taxpayer under oath. The penalty for failure to furnish a list or for a false list is $10 to $2,000.

All property is assessed at 50 per cent of its true value.

Assessments are made by county assessors and all taxes, state, county and municipal, are collected by the county treasurers.

In 1917 the State Board of Tax Commissioners consisting of three commissioners was abolished by the Legislature and in its place was substituted a single State Tax Commissioner. This official is appointed by the Governor for a term of four years. He supervises the work of county assessors, administers the inheritance tax law, and is a member of the State Board of Equalization. The other two members of this board are the auditor and the commissioner of public lands.

There is no state income tax.

The state has an inheritance tax law enacted in 1901, taxing both direct and collateral heirs and the rates are progressive.

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Railroads and telegraph companies are assessed by the State Tax Commissioner.

WEST VIRGINIA

All property is assessed annually by county assessors. Taxpayers are required to list their property under oath. Property is assessed at its true and actual value. Failure to render statement within time required subjects the taxpayer to a penalty of double assessment in the discretion of the assessor; a false list renders taxpayers liable to forfeiture, for each year, of ten per cent of the property not listed at any time during five previous years. Refusal to be examined by the assessor or failure to list property, or to list it truly, is subject to a penalty of $25 to $100.

The sheriff acts as tax collector and treasurer for the county.

There is a State Tax Commissioner appointed by the Governor for a term of six years. He supervises the work of county assessors and levying bodies, and administers the inheritance tax law. He is ex-officio chief inspector and supervisor of public offices and ex-officio State Commissioner of Prohibition.

West Virginia was the eighth state in the Union to enact an inheritance tax law, which was imposed by the Legislature in 1887 upon collateral heirs only. In 1907 it was extended to include direct heirs. The rates are progressive.

There is no state income tax.

The commonwealth has a blue sky law regulating investment companies.

A special excise tax on corporations and joint stock companies was enacted by the Legislature in 1915. The rate is three-fourths of 1 per cent on their net income within the state.

Public service companies are assessed by the State Board of Public Works.

WISCONSIN

Real and personal property is valued annually by town and city assessors. Land and improvements are assessed separately.

There is a permanent State Tax Commission composed of three commissioners appointed by the Governor for terms of eight years. The commission exercises wide supervisory power over state and local taxation. It also has the power to make reassess-

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ments of property when upon complaint it ascertains that local assessors have not assessed property in compliance with the law.

Wisconsin's first inheritance tax law, adopted in 1899, was declared unconstitutional by the Supreme Court of the state in 1902 on the grounds of unlawful discrimination. The Legislature in 1903 passed a new inheritance tax law which has been upheld by the Supreme Court. This law is administered by the State Tax Commission. It taxes both direct and collateral heirs and the rates are progressive.

The state income tax law was enacted by the Legislature in 1911. It is administered by the State Tax Commission. The personal exemptions are $800 for single persons and $1,200 for married persons, with a further exemption of $200 for each dependent. The rates are progressive.

Public service companies are assessed by the State Tax Commission. Formerly they were taxed upon their gross earnings, but in 1904 for steam railroads and in 1908 for street railways, light, heat and power companies the ad valorem system of taxation was adopted.

WYOMING

Property is assessed annually by the county assessor on the basis of schedules made out by him or his deputies, but sworn to by the owner. The penalty for refusing to make oath as to the correctness of the list or for failing to list all property is the doubling of the ordinary assessed valuation.

The office of State Tax Commissioner was abolished by the Legislature in 1919. His work has been transferred to the State Board of Equalization, composed of three members appointed by the Governor for terms of six years.

Lands and improvements are assessed separately.

There is an inheritance tax law enacted in 1903, taxing both direct and collateral heirs.

There is no state income tax.

Railroads, express companies, telephone and telegraph lines are assessed by the State Board of Equalization. This board also imposes a tax upon the gross product of mines and mining claims.

A blue sky law was enacted in 1919 regulating investment companies.

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Summary of the Status of Tax

STATES	Assessment of real estate	County assessors	Permanent State tax commission	Listing system	Inheritance tax
Alabama	Biennial	Yes	No	Yes	No
Arizona	Annual	Yes	Yes	Yes	Yes
Arkansas	Biennial	In part	Yes	Yes	Yes
California	Annual	Yes	Yes	Yes	Yes
Colorado	Annual	Yes	Yes	Yes	Yes
Connecticut	Mandatory once in ten years	No	Yes	Yes	Yes
Delaware	Quadrennial	No	No	Yes	Yes
Florida	Annual	Yes	No	Yes	No
Georgia	Annual	Yes	Yes	Yes	Yes
Idaho	Annual	Yes	No	Yes	Yes
Illinois	Quadrennial	In part	Yes	Yes	Yes
Indiana	Quadrennial	Yes	Yes	Yes	Yes
Iowa	Biennial	No	No	Yes	Yes
Kansas	Quadrennial	No	Yes	Yes	Yes
Kentucky	Annual	Yes	Yes	Yes	Yes
Louisiana	Annual	Yes	Yes	Yes	Yes
Maine	Biennial	No	Yes	Yes	Yes
Maryland	Continuing method of assessment	No	Yes	Yes	Yes
Massachusetts	Annual	No	Yes	Yes	Yes
Michigan	Annual	No	Yes	Yes	Yes
Minnesota	Biennial	No	Yes	Yes	Yes
Mississippi	Biennial	Yes	Yes	Yes	Yes
Missouri	Annual	In part	Yes	Yes	Yes
Montana	Annual	Yes	Yes	Yes	Yes
Nebraska	Quadrennial	Yes	No	Yes	Yes
Nevada	Annual	Yes	Yes	Yes	Yes
New Hampshire	Annual	No	Yes	Yes	Yes
New Jersey	Annual	No	Yes	Yes	Yes
New Mexico	Annual	Yes	Yes	Yes	Yes
New York	Annual	No	Yes	No	Yes
North Carolina	Quadrennial	Yes	Yes	Yes	Yes
North Dakota	Biennial	No	Yes	Yes	Yes
Ohio	May have annual	No	Yes	Yes	Yes
Oklahoma	Annual	Yes	No	Yes	Yes
Oregon	Annual	Yes	Yes	Yes	Yes
Pennsylvania	Triennial	No	No	Yes	Yes
Rhode Island	Annual	No	Yes	Yes	Yes
South Carolina	Quadrennial	Yes	Yes	Yes	No
South Dakota	Annual	In part	Yes	Yes	Yes
Tennessee	Biennial	Yes	No	Yes	Yes
Texas	Annual	Yes	No	Yes	Yes
Utah	Annual	Yes	Yes	Yes	Yes
Vermont	Quadrennial	No	Yes	Yes	Yes
Virginia	Quinquennial	Yes	Yes	Yes	Yes
Washington	Biennial	Yes	Yes	Yes	Yes
West Virginia	Annual	Yes	Yes	Yes	Yes
Wisconsin	Annual	No	Yes	No	Yes
Wyoming	Annual	Yes	Yes	Yes	Yes

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ation in the Different States

STATES	State income tax	Blue sky law	Gross earnings tax on public service companies	Ad valorem tax on public service companies	Corporate excess tax public service companies
Alabama	Yes	Yes	No	Yes	No
Arizona	No	Yes	Only on express companies	Yes	No
Arkansas	No	Yes	Yes	Yes	No
California	No	Yes	Yes	No	No
Colorado	No	No	No	Yes	No
Connecticut	No	No	Yes	No	No
Delaware	Yes	No	In part	No	No
Florida	No	No	No	No	No
Georgia	No	Yes	No	Yes	No
Idaho	No	Yes	No	Yes	No
Illinois	No	Yes	No	Yes	Yes
Indiana	No	No	No	Yes	Yes
Iowa	No	Yes	No	Yes	No
Kansas	No	Yes	No	Yes	Yes
Kentucky	No	No	No	Yes	No
Louisiana	No	No	No	Yes	No
Maine	No	Yes	Yes	No	No
Maryland	No	No	Yes	No	No
Massachusetts	Yes	No	No	No	Yes
Michigan	No	Yes	No	Yes	No
Minnesota	No	Yes	On some companies	On some companies	No
Mississippi	Yes	Yes	On some companies	On some companies	No
Missouri	Yes	Yes	On some companies	Yes	No
Montana	No	Yes	No	Yes	No
Nebraska	No	Yes	Part	Yes	No
Nevada	No	No	No	Yes	Yes
New Hampshire	No	Yes	No	Yes	No
New Jersey	No	No	In part	In part	No
New Mexico	Yes	No	No	Yes	No
New York	Yes	No	Yes	No	No
North Carolina	Yes	Yes	No	Yes	Yes
North Dakota	Yes	Yes	No	Yes	No
Ohio	No	Yes	Yes	No	No
Oklahoma	Yes	Yes	On some companies	On some companies	No
Oregon	No	Yes	On some companies	Yes	No
Pennsylvania	No	No	Yes	No	No
Rhode Island	No	Yes	Yes	Yes	No
South Carolina	No	Yes	Yes	Yes	No
South Dakota	No	Yes	No	Yes	No
Tennessee	No	Yes	No	No	Yes
Texas	No	Yes	On some companies	On some companies	No
Utah	No	Yes	No	Yes	No
Vermont	No	Yes	No	Yes	No
Virginia	Yes	Yes	Yes	Yes	No
Washington	No	No	No	Yes	No
West Virginia	No	Yes	No	Yes	No
Wisconsin	Yes	Yes	No	Yes	No
Wyoming	No	Yes	No	Yes	No

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Increases and decreases in assessment of real property exclusive of special franchise for the year 1918.

COUNTIES	Assessed value of real property exclusive of special franchises, 1918	Increase	Decrease
Albany	$138,687,549	$1,758,500	.....
Allegany	23,265,413	799,865	.....
Bronx	702,932,261	24,644,280	.....
Broome	64,880,039	3,476,917	.....
Cattaraugus	39,221,225	546,465	.....
Cayuga	41,746,192	183,629	.....
Chautauqua	74,609,595	2,106,160	.....
Chemung	42,569,761	2,438,340	.....
Chenango	18,354,548	375,620	.....
Clinton	10,244,908	.....	$191,230
Columbia	27,084,170	68,752	.....
Cortland	18,061,418	405,122	.....
Delaware	21,687,240	1,061,827	.....
Dutchess	69,012,591	1,294,716	.....
Erie	615,948,572	28,702,140	.....
Essex	18,534,818	374,153	.....
Franklin	13,776,110	239,692	.....
Fulton	26,919,641	10,235,227	.....
Genesee	36,041,734	82,415	.....
Greene	14,058,513	.....	656,108
Hamilton	5,031,013	14,645	.....
Herkimer	39,226,650	1,183,268	.....
Jefferson	53,015,786	4,456,747	.....
Kings	1,779,483,952	83,115,062	.....
Lewis	11,723,816	114,394	.....
Livingston	29,379,974	688,626	.....
Madison	22,222,521	172,485	.....
Monroe	327,617,468	8,544,126	.....
Montgomery	34,189,232	1,108,633	.....
Nassau	134,837,988	1,877,347	.....
New York	4,853,641,046	67,791,510	.....
Niagara	143,881,784	5,146,710	.....
Oneida	86,028,408	2,121,773	.....
Onondaga	198,174,356	5,981,663	.....
Ontario	43,865,142	980,662	.....
Orange	64,210,310	1,707,794	.....
Orleans	28,618,459	33,250	.....
Oswego	35,816,368	1,074,654	.....
Otsego	25,205,690	480,706	.....
Putnam	14,574,773	427,088	.....
Queens	576,388,890	30,960,257	.....
Rensselaer	80,523,660	586,648	.....
Richmond	106,195,000	19,148,685	.....
Rockland	34,123,897	312,036	.....
Saint Lawrence	48,699,851	1,260,824	.....
Saratoga	33,041,744	1,703,622	.....
Schenectady	73,411,702	.....	221,032
Schoharie	12,083,278	.....	45,404
Schuyler	7,110,403	233,343	.....
Seneca	17,809,003	370,616	.....
Steuben	44,969,756	532,803	.....
Suffolk	103,860,710	3,156,929	.....
Sullivan	7,495,283	.....	206,857
Tioga	14,124,263	49,100	.....
Tompkins	26,812,358	744,849	.....
Ulster	33,655,073	690,049	.....
Warren	16,253,989	77,720	.....
Washington	20,669,617	322,468	.....
Wayne	35,348,966	457,848	.....
Westchester	484,795,763	42,482,876	.....
Wyoming	22,367,034	510,152	.....
Yates	12,808,680	233,852	.....
	$11,760,929,954	$369,649,640	$1,320,631
			$369,649,640 1,320,631
	Increase		$368,329,009

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Increases and decreases in assessment of special franchises for the year 1918

COUNTIES	Special franchises, 1918	Increase	Decrease
Albany	$9,806,881	$43,043	.....
Allegany	573,951	123,353	.....
Bronx	32,097,927	.....	$3,841,086
Broome	3,272,096	683,925	.....
Cattaraugus	1,499,807	43,051	.....
Cayuga	1,551,009	255,592	.....
Chautauqua	3,840,268	719,794	.....
Chemung	2,321,263	459,730	.....
Chenango	385,848	82,424	.....
Clinton	224,215	32,731	.....
Columbia	470,544	29,331	.....
Cortland	428,725	13,411	.....
Delaware	272,505	20,985	.....
Dutchess	2,937,174	168,448	.....
Erie	34,192,186	1,370,319	.....
Essex	296,370	22,217	.....
Franklin	423,814	51,327	.....
Fulton	1,144,190	190,018	.....
Genesee	1,242,786	113,096	.....
Greene	343,268	72,521	.....
Hamilton	35,889	4,199	.....
Herkimer	1,465,582	.....	1,870
Jefferson	1,264,230	120,255	.....
Kings	92,659,654	.....	1,872,893
Lewis	167,241	16,239	.....
Livingston	716,089	50,598	.....
Madison	483,675	19,515	.....
Monroe	21,492,945	423,326	.....
Montgomery	1,053,064	181,918	.....
Nassau	2,978,334	188,331	.....
New York	282,825,592	.....	19,669,275
Niagara	7,177,042	3,139,739	.....
Oneida	5,521,989	441,613	.....
Onondaga	12,135,041	941,187	.....
Ontario	1,255,031	.....	37,576
Orange	1,899,765	284,263	.....
Orleans	549,846	.....	35,421
Oswego	1,303,582	63,981	.....
Otsego	578,143	40,242	.....
Putnam	183,268	31,497	.....
Queens	27,479,195	3,042,821	.....
Rensselaer	6,299,917	227,407	.....
Richmond	4,411,730	246,886	.....
Rockland	958,165	92,725	.....
Saint Lawrence	1,056,141	98,023	.....
Saratoga	1,490,870	120,862	.....
Schenectady	3,959,332	1,027,807	.....
Schoharie	182,580	30,714	.....
Schuyler	176,874	9,515	.....
Seneca	662,370	.....	37,840
Steuben	2,007,333	349,859	.....
Suffolk	2,385,524	37,874	.....
Sullivan	79,067	.....	3,646
Tioga	509,383	180,837	.....
Tompkins	1,120,389	304,008	.....
Ulster	1,735,355	76,509	.....
Warren	460,639	1,181	.....
Washington	728,774	33,551	.....
Wayne	1,358,172	427,831	.....
Westchester	15,348,739	649,604	.....
Wyoming	718,763	94,445	.....
Yates	161,562	813	.....
	$606,361,703	$17,495,491	$25,499,607
			$25,499,607 17,495,491
	Decrease		$8,004,116

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Increases and decreases in assessment of personal property exclusive of bank stock for the year 1918

COUNTIES	Assessed value of personal property, exclusive of bank stock, 1918	Increase	Decrease
Albany	$4,308,725	.....	$242,140
Allegany	539,363	$4,245	.....
Bronx	12,674,400	3,150,000	.....
Broome	1,017,520	104,450	.....
Cattaraugus	710,235	89,402	.....
Cayuga	612,438	.....	410,654
Chautauqua	968,305	.....	162,355
Chemung	1,189,670	.....	23,635
Chenango	522,275	.....	29,120
Clinton	330,910	43,710	.....
Columbia	556,618	.....	145,795
Cortland	573,550	.....	53,050
Delaware	434,051	.....	20,829
Dutchess	2,559,980	.....	408,420
Erie	14,731,800	.....	12,201,745
Essex	364,055	.....	9,135
Franklin	269,525	.....	1,430,081
Fulton	764,660	197,950	.....
Genesee	725,700	.....	73,750
Greene	205,300	.....	37,475
Hamilton	5,565	.....	1,855
Herkimer	611,875	.....	35,195
Jefferson	1,542,250	69,645	.....
Kings	44,907,205	.....	12,595,510
Lewis	357,671	6,691	.....
Livingston	1,083,005	3,998	.....
Madison	892,335	43,250	.....
Monroe	3,108,450	.....	30,025
Montgomery	561,101	57,420	.....
Nassau	3,230,600	.....	534,000
New York	291,286,700	.....	47,820,000
Niagara	376,250	25,310	.....
Oneida	1,481,745	309,695	.....
Onondaga	3,684,828	.....	2,452,800
Ontario	873,100	.....	110,750
Orange	1,938,995	.....	145,890
Orleans	165,255	.....	50,075
Oswego	1,457,806	232,100	.....
Otsego	966,300	.....	20,610
Putnam	586,750	70,600	.....
Queens	10,934,300	668,100	.....
Rensselaer	1,633,067	.....	1,384,715
Richmond	2,610,175	146,125	.....
Rockland	167,600	.....	91,800
Saint Lawrence	1,596,210	310	.....
Saratoga	408,255	.....	138,940
Schenectady	663,318	.....	97,803
Schoharie	329,973	15,789	.....
Schuyler	131,330	.....	6,615
Seneca	267,360	.....	111,905
Steuben	1,195,425	227,055	.....
Suffolk	2,583,425	.....	257,750
Sullivan	142,105	4,925	.....
Tioga	255,455	.....	44,290
Tompkins	523,968	.....	135,882
Ulster	348,420	14,725	.....
Warren	392,550	.....	1,653,739
Washington	634,335	.....	32,620
Wayne	481,930	78,924	.....
Westchester	6,571,848	.....	71,608
Wyoming	474,070	.....	155,550
Yates	349,645	.....	25,475
	$435,971,630	$5,564,419	$83,253,586
			$83,253,586 5,564,419
	Decrease		$77,689,167

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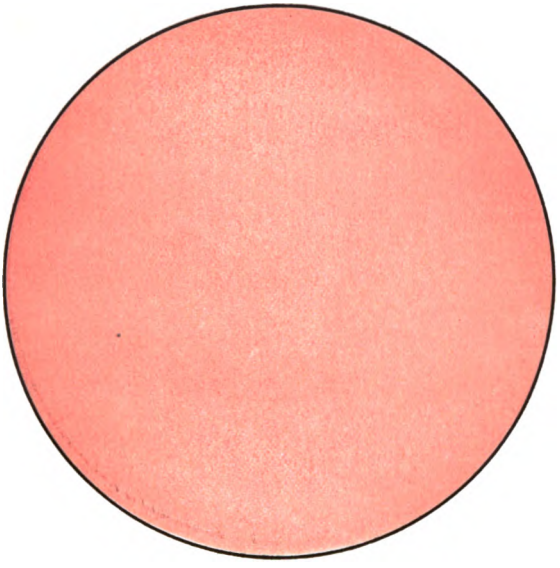
COMPARISON OF STATES HAVING BLUE SKY LAWS WITH STATES NOT HAVING BLUE SKY LAWS



33 States of the Union have Blue Sky Laws

18 States of the Union do not have Blue Sky Laws

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Increases and decreases in assessment of bank stock for the year 1918

COUNTIES	Bank stock, 1918	Increase	Decrease
Albany	$7,473,725	$29,089	.....
Allegany	1,606,074	.....	$86,662
Bronx	1,235,330	.....	119,825
Broome	1,541,298	46,968	.....
Cattaraugus	3,190,526	11,315	.....
Cayuga	1,295,814	20,370	.....
Chautauqua	3,426,196	130,390	.....
Chemung	1,391,841	26,903	.....
Chenango	1,645,290	.....	11,917
Clinton	1,227,900	8,321	.....
Columbia	1,435,404	.....	16,665
Cortland	730,867	42,520	.....
Delaware	1,685,504	40,738	.....
Dutchess	3,187,368	23,313	.....
Erie	20,374,660	.....	1,553,860
Essex	615,309	16,107	.....
Franklin	1,463,933	52,102	.....
Fulton	2,722,858	293,986	.....
Genesee	1,180,619	39,447	.....
Greene	750,425	14,274	.....
Hamilton	.....	.....	.....
Herkimer	2,157,798	94,080	.....
Jefferson	2,589,363	7,946	.....
Kings	8,306,135	.....	90,354
Lewis	394,819	6,317	.....
Livingston	744,639	4,517	.....
Madison	732,866	3,884	.....
Monroe	8,405,209	219,130	.....
Montgomery	2,365,231	24,969	.....
Nassau	2,034,048	.....	136,672
New York	414,213,740	24,317,170	.....
Niagara	3,228,084	123,143	.....
Oneida	6,822,424	.....	534,609
Onondaga	5,260,702	1,148,248	.....
Ontario	1,381,671	72,874	.....
Orange	3,952,348	53,598	.....
Orleans	775,457	1,819	.....
Oswego	1,443,050	361,518	.....
Otsego	2,181,559	27,818	.....
Putnam	200,000	.....	120,835
Queens	2,626,221	99,652	.....
Rensselaer	3,852,829	.....	81,394
Richmond	684,070	23,914	.....
Rockland	865,670	.....	36,270
Saint Lawrence	2,730,990	46,068	.....
Saratoga	1,116,091	.....	16,305
Schenectady	680,423	16,661	.....
Schoharie	550,713	.....	19,758
Schuyler	211,958	7,020	.....
Seneca	444,043	4,417	.....
Steuben	1,805,699	53,303	.....
Suffolk	2,680,982	143,811	.....
Sullivan	643,282	79,012	.....
Tioga	792,793	.....	23,314
Tompkins	1,031,619	21,915	.....
Ulster	2,613,094	41,433	.....
Warren	1,673,828	15,569	.....
Washington	1,384,291	213,065	.....
Wayne	1,283,240	43,670	.....
Westchester	4,276,843	.....	.....
Wyoming	824,374	58,070	.....
Yates	547,942	22,266	.....
	$558,691,079	$28,152,720	$2,848,620
			$28,152,720
			2,848,620
			$25,304,100

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Statement of percentage of personal to total assessment for the years 1840, 1845, 1850, 1860, 1866, 1870, 1875, 1880 and 1885

COUNTIES	Percentage of personal to total, 1840	Percentage of personal to total, 1845	Percentage of personal to total, 1850	Percentage of personal to total, 1855	Percentage of personal to total, 1860	Percentage of personal to total, 1866	Percentage of personal to total, 1870	Percentage of personal to total, 1875	Percentage of personal to total, 1880	Percentage of personal to total, 1885
Albany	26.36	25.29	21.44	19.40	21.17	19.39	16.34	10.25	7.37	8.09
Allegany	3.48	2.51	5.90	7.52	9.55	10.09	9.80	7.05	7.75	8.35
Broome	17.23	10.07	9.74	12.53	11.76	13.00	10.34	7.29	6.87	10.09
Cattaraugus	4.03	2.50	4.44	5.56	6.62	8.52	7.42	8.08	8.82	7.83
Cayuga	12.37	13.57	16.20	14.75	18.90	21.41	19.99	12.18	10.32	10.89
Chautauqua	6.99	7.30	11.86	11.77	12.64	15.89	11.62	8.47	10.54	9.53
Chemung	12.20	9.85	13.37	14.55	13.82	18.90	12.36	8.63	3.63	5.44
Chenango	12.97	11.86	13.09	15.73	14.62	15.59	12.66	11.11	14.18	11.07
Clinton	15.91	4.48	3.68	10.75	12.08	15.33	12.86	11.80	11.30	12.52
Columbia	26.36	25.14	28.35	29.33	30.86	24.35	20.22	29.36	17.95	16.26
Cortland	10.90	6.63	8.54	9.02	10.15	15.19	12.16	9.75	11.91	10.98
Delaware	11.27	9.36	17.43	13.26	13.52	16.71	13.18	13.54	12.34	10.94
Dutchess	26.72	26.67	26.03	25.95	26.77	28.48	27.25	18.18	16.15	14.88
Erie	8.49	4.79	9.15	13.54	12.70	18.43	15.82	10.97	7.99	7.28
Essex	10.49	5.82	14.42	11.93	10.65	9.85	9.16	7.43	6.49	7.13
Franklin	2.01	10.13	8.78	8.37	9.22	13.66	12.94	12.09	14.07	14.38
Fulton	18.39	14.77	17.12	16.87	14.08	16.85	13.40	11.72	9.60	6.99
Genesee	5.64	7.53	11.38	11.41	14.75	17.19	15.72	14.93	14.75	12.39
Greene	18.20	19.92	24.36	16.84	17.57	19.27	17.28	11.37	9.92	12.62
Hamilton	.35	.13	1.14	.93	.79	2.07	2.02	.44	.17	.14
Herkimer	14.91	12.63	13.99	18.08	20.68	16.55	15.70	12.38	10.77	9.87
Jefferson	8.82	12.21	15.43	18.86	18.76	17.67	18.36	17.10	12.73	10.94
Kings	12.25	13.13	11.23	11.31	11.20	16.47	9.24	7.36	4.82	3.46
Lewis	11.85	13.35	6.96	12.25	11.81	10.08	10.06	10.51	11.02	8.98
Livingston	6.94	9.34	12.57	13.12	16.62	14.82	14.61	8.99	10.22	10.31
Madison	11.09	10.78	14.45	16.94	20.02	22.01	16.11	13.75	12.24	10.21
Monroe	8.91	10.65	11.12	11.28	15.95	16.08	10.61	5.53	4.44	5.17
Montgomery	11.83	10.26	12.15	11.37	7.56	13.47	7.93	5.42	7.03	6.14
Nassau	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
New York	25.78	26.16	27.58	30.80	30.95	35.00	29.14	19.73	17.59	14.78
Niagara	3.49	6.77	7.57	8.48	14.51	15.14	13.55	6.99	6.59	7.30
Oneida	18.36	19.66	22.97	17.71	18.15	14.14	12.93	11.10	10.51	9.39
Onondaga	11.86	11.28	11.68	14.62	13.32	14.83	13.55	10.90	10.62	8.98
Ontario	14.20	13.67	19.96	16.19	19.65	19.08	19.46	11.58	10.85	11.06
Orange	18.01	19.89	21.56	23.61	23.83	27.94	24.50	20.94	15.79	14.13
Orleans	5.30	7.73	10.58	12.10	11.43	10.34	10.84	7.21	9.73	10.24
Oswego	9.82	6.95	10.10	9.94	13.03	16.00	10.53	9.64	5.54	3.81
Otsego	15.79	13.64	16.68	19.23	18.91	18.22	14.54	11.60	12.46	10.29
Putnam	16.38	15.37	21.97	16.09	19.46	27.92	22.26	17.12	18.08	18.32
Queens	29.51	30.32	32.32	26.57	24.80	26.55	22.17	13.50	6.24	7.49
Rensselaer	27.88	29.92	29.74	26.41	27.64	21.40	26.41	18.23	14.45	12.59
Richmond	13.69	13.24	14.06	17.59	10.64	9.66	8.74	7.17	4.67	2.79
Rockland	19.23	21.57	20.65	16.43	18.45	24.67	17.85	9.79	20.35	11.31
Saint Lawrence	2.67	9.53	4.02	9.30	10.06	11.13	9.41	8.78	7.45	8.36
Saratoga	16.28	15.95	19.03	20.01	23.53	22.60	22.57	12.32	8.44	7.12
Schenectady	24.64	18.28	24.14	15.68	14.02	11.55	10.54	9.22	10.46	6.43
Schoharie	8.08	8.70	16.35	12.91	14.02	12.65	12.06	11.55	10.96	11.11
Schuyler	.....	.....	.....	7.36	7.05	14.75	10.63	10.81	9.76	7.33
Seneca	13.11	10.37	12.12	14.40	15.22	15.04	13.95	12.29	11.83	12.27
Steuben	5.41	6.87	8.47	16.34	15.70	11.44	10.95	9.15	8.82	7.97
Suffolk	19.09	20.29	20.44	22.78	19.32	19.16	18.32	15.81	13.00	11.79
Sullivan	5.46	4.49	9.40	11.56	11.32	6.81	5.15	6.56	3.97	2.85
Tioga	17.04	15.67	17.15	13.73	16.07	20.06	12.94	7.71	6.66	6.66
Tompkins	21.29	17.53	18.61	11.57	19.09	20.74	18.73	10.99	12.40	11.26
Ulster	16.15	14.80	16.25	14.53	15.82	24.07	17.97	14.38	13.96	11.58
Warren	3.74	2.42	4.25	15.94	16.43	20.47	17.82	18.88	17.00	16.44
Washington	16.58	13.40	17.13	17.59	20.39	20.29	20.61	17.99	13.71	13.36
Wayne	7.62	4.77	8.56	29.00	12.29	15.65	11.90	10.15	7.71	8.45
Westchester	27.05	30.33	38.84	17.56	16.57	16.16	14.46	9.93	6.42	4.96
Wyoming	.....	4.77	7.31	11.32	10.37	12.78	12.60	9.11	9.45	10.64
Yates	4.57	7.59	11.62	10.48	13.10	13.36	11.60	10.41	9.42	9.49
State	18.93	19.48	21.05	20.95	22.24	25.50	22.05	14.86	12.70	10.98

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Statement of percentage of personal to total assessment for the years 1890, 1895, 1900, 1905, 1910, 1915, 1916, 1917 and 1918

COUNTIES	Percentage of personal to total, 1890	Percentage of personal to total, 1895	Percentage of personal to total, 1900	Percentage of personal to total, 1905	Percentage of personal to total, 1910	Percentage of personal to total, 1915	Percentage of personal to total, 1916	Percentage of personal to total, 1917	Percentage of personal to total, 1918
Albany	7.46	8.34	9.39	6.15	5.15	4.92	4.95	2.91	2.81
Allegany	8.25	10.48	12.09	7.55	4.90	2.60	2.41	2.28	2.21
Bronx	.....	.....	.....	.....	.....	.99	.88	.13	.10
Broome	8.56	8.27	8.46	4.93	4.20	2.49	3.39	1.40	1.47
Cattaraugus	9.40	9.11	8.61	5.58	3.57	2.06	2.17	1.52	1.71
Cayuga	12.39	11.45	9.21	6.40	4.12	2.80	2.42	2.33	1.39
Chautauqua	9.20	8.76	7.69	5.28	2.84	1.81	1.84	1.47	1.21
Chemung	8.54	7.10	5.37	4.28	5.63	2.97	2.74	2.80	2.58
Chenango	10.50	10.50	12.54	7.01	4.64	3.32	3.23	2.92	2.71
Clinton	10.96	10.20	10.89	5.89	3.19	2.33	2.17	2.63	3.06
Columbia	13.42	12.27	11.02	7.00	4.53	3.30	3.24	2.49	1.98
Cortland	9.52	8.11	9.73	4.61	2.60	1.55	1.47	3.35	3.00
Delaware	10.59	9.55	11.21	8.21	4.25	2.67	2.59	2.13	1.93
Dutchess	16.27	11.27	12.17	7.93	7.69	5.79	5.21	4.04	3.43
Erie	6.55	5.95	4.16	2.77	2.15	3.27	2.89	4.16	2.21
Essex	7.06	7.75	8.33	5.36	3.87	2.39	2.17	1.98	1.89
Franklin	11.58	10.17	10.15	5.94	3.79	2.61	2.78	10.88	1.86
Fulton	8.03	7.74	11.21	5.75	4.53	4.44	4.06	3.11	2.65
Genesee	12.32	11.64	13.08	9.04	5.92	4.70	6.03	2.11	1.90
Greene	10.12	10.26	11.22	6.18	3.82	2.39	2.15	1.59	1.43
Hamilton	.37	.10	.69	.61	.19	.17	.15	.14	.10
Herkimer	10.22	9.25	10.19	5.66	3.50	2.56	2.48	1.61	1.48
Jefferson	9.57	11.40	10.94	7.38	4.44	4.01	4.56	2.87	2.76
Kings	3.14	4.18	6.31	8.81	4.05	2.51	2.43	3.11	2.12
Lewis	7.88	7.82	12.14	9.80	5.28	3.37	3.58	2.89	2.92
Livingston	11.42	12.07	11.15	8.73	6.49	4.77	4.50	3.51	3.47
Madison	9.10	8.07	9.74	6.35	4.84	3.15	3.24	3.63	3.78
Monroe	5.84	5.34	6.93	4.79	4.31	3.03	3.23	.91	.88
Montgomery	10.70	11.24	10.93	5.12	2.90	2.45	2.12	1.46	1.56
Nassau	.....	.....	6.93	8.22	3.59	1.73	1.25	2.69	2.33
New York	13.61	18.39	15.35	12.49	5.51	5.37	5.82	6.24	3.68
Niagara	8.09	7.71	5.01	2.93	1.87	1.09	.88	.24	.24
Oneida	8.65	9.16	19.10	8.78	9.06	6.95	6.80	1.29	1.59
Onondaga	8.03	6.36	9.13	5.13	3.94	3.01	3.25	2.92	1.72
Ontario	10.75	10.19	10.16	8.64	6.20	4.09	3.94	2.17	1.89
Orange	12.06	10.70	9.92	6.67	5.23	4.46	4.31	3.14	2.84
Orleans	9.35	8.78	9.97	5.26	2.66	1.06	.97	.73	.56
Oswego	5.96	5.62	11.91	5.67	10.81	4.44	4.63	3.29	3.77
Otsego	9.77	10.28	12.96	9.14	6.40	4.27	4.04	3.75	3.61
Putnam	13.47	11.44	14.88	9.69	9.57	6.19	5.56	3.48	3.82
Queens	4.67	4.08	5.00	6.08	1.57	1.47	1.22	1.76	1.31
Rensselaer	10.20	9.17	9.61	5.46	4.80	3.76	3.61	3.38	1.84
Richmond	2.17	.64	12.78	10.96	3.14	1.92	2.86	2.93	1.65
Rockland	9.20	9.98	5.23	2.99	3.32	2.00	1.89	.74	.47
Saint Lawrence	9.83	8.23	9.87	7.81	5.36	2.42	3.88	3.19	3.10
Saratoga	7.28	6.16	6.38	3.26	2.08	2.90	2.50	1.64	1.16
Schenectady	5.87	8.35	8.98	5.59	4.29	3.60	6.40	.98	.85
Schoharie	11.37	10.38	11.66	7.68	4.57	2.81	2.45	2.41	2.6[illegible]
Schuyler	10.12	8.91	9.38	7.53	3.57	1.92	2.17	1.92	[illegible]
Seneca	12.28	11.12	10.84	6.16	3.97	2.38	2.19	2.04	.82
Steuben	8.10	7.66	7.40	5.69	3.68	2.86	2.71	2.05	.82
Suffolk	10.89	9.25	6.97	6.37	3.53	2.84	2.83	2.68	.70
Sullivan	2.50	2.41	4.37	2.53	1.59	1.82	1.82	1.73	.55
Tioga	7.20	7.87	9.70	8.36	4.07	2.51	2.20	2.0[illegible]	.82
Tompkins	10.97	8.60	11.61	7.24	4.20	3.04	2.96	2.3[illegible]	.83
Ulster	10.10	8.69	8.55	2.83	2.20	1.30	1.31	[illegible]	.80
Warren	15.00	20.05	19.18	13.71	4.61	2.63	10.76	10[illegible]	.60
Washington	11.92	16.56	12.67	8.00	5.43	3.81	3.79	[illegible]	.78
Wayne	9.35	8.80	8.54	6.54	3.12	1.54	1.50	[illegible]	.75
Westchester	3.52	3.03	8.79	5.85	2.08	1.78	1.7[illegible]	[illegible]	.85
Wyoming	10.70	10.31	12.07	9.02	4.68	3.27	[illegible].76	[illegible]	.76
Yates	9.14	8.45	7.68	8.22	4.76	3.36	.80	[illegible]	.80
State	10.12	12.16	11.66	10.04	4.76	3.[illegible]	[illegible]	[illegible]	[illegible]

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Rate of equalization used in State equalization tables from 1896 *to* 1918

COUNTIES	Rate of equalization, 1896	Rate of equalization, 1897	Rate of equalization, 1898	Rate of equalization, 1899	Rate of equalization, 1900	Rate of equalization, 1901	Rate of equalization, 1902	Rate of equalization, 1903
Albany	.75	.75	.78	.78	.78	.78	.80	.80
Allegany	.70	.70	.73	.73	.73	.73	.75	.75
Bronx	.....	.....	.....	.....	.....	.....	.....	.....
Broome	.73	.73	.73	.74	.74	.74	.74	.74
Cattaraugus	.70	.73	.80	.78	.78	.78	.78	.78
Cayuga	.69	.69	.74	.74	.74	.74	.74	.74
Chautauqua	.68	.69	.90	.90	.90	.90	.90	.90
Chemung	.68	.69	.70	.70	.70	.70	.70	.70
Chenango	.73	.73	.73	.73	.73	.73	.73	.73
Clinton	.66	.60	.60	.55	.52	.50	.50	.50
Columbia	.67	.72	.78	.78	.78	.78	.78	.78
Cortland	.55	.55	.80	.82	.82	.82	.82	.82
Delaware	.60	.70	.76	.75	.75	.75	.75	.74
Dutchess	.71	.71	.72	.71	.71	.71	.72	.72
Erie	.70	.70	.70	.69	.68	.68	.67	.67
Essex	.78	.82	.83	.81	.81	.81	.81	.79
Franklin	.70	.70	.75	.74	.74	.74	.74	.74
Fulton	.60	.60	.73	.73	.73	.73	.73	.70
Genesee	.60	.63	.71	.71	.71	.71	.71	.71
Greene	.72	.72	.73	.72	.72	.72	.72	.72
Hamilton	.92	.92	.92	.90	.90	.90	.88	.83
Herkimer	.58	.58	.93	.91	.91	.91	.91	.90
Jefferson	.80	.83	.83	.83	.83	.83	.83	.83
Kings	.68	.68	.68	.68	.68	.68	.68	.68
Lewis	.60	.60	.80	.79	.79	.79	.79	.79
Livingston	.70	.70	.70	.70	.70	.70	.72	.72
Madison	.67	.67	.70	.68	.68	.68	.68	.68
Monroe	.70	.70	.80	.80	.80	.80	.80	.80
Montgomery	.70	.70	.70	.72	.72	.72	.72	.71
Nassau	.....	.....	.....	.65	.65	.65	.65	.62
New York	.63	.63	.63	.64	.67	.67	.67	.67
Niagara	.75	.75	.83	.81	.81	.81	.81	.81
Oneida	.60	.60	.86	.81	.81	.82	.82	.80
Onondaga	.85	.85	.85	.85	.85	.85	.85	.84
Ontario	.78	.78	.75	.75	.75	.75	.75	.75
Orange	.62	.66	.67	.67	.67	.67	.67	.68
Orleans	.78	.80	.77	.77	.77	.77	.77	.77
Oswego	.71	.71	.73	.73	.73	.73	.73	.73
Otsego	.59	.62	.70	.73	.73	.73	.73	.73
Putnam	.72	.72	.80	.77	.77	.77	.77	.77
Queens	.50	.65	.80	.80	.80	.80	.80	.81
Rensselaer	.80	.80	.79	.78	.78	.78	.78	.78
Richmond	.50	.50	.62	.63	.66	.67	.70	.75
Rockland	.58	.58	.85	.81	.81	.81	.81	.80
Saint Lawrence	.84	.84	.85	.85	.85	.85	.85	.85
Saratoga	.60	.60	.70	.70	.70	.69	.69	.68
Schenectady	.69	.70	.70	.70	.70	.70	.70	.70
Schoharie	.80	.80	.80	.80	.80	.80	.80	.78
Schuyler	.65	.70	.72	.72	.72	.72	.72	.72
eca	.79	.79	.77	.76	.76	.76	.76	.76
Sen	.80	.80	.80	.80	.80	.80	.80	.80
Sc	.62	.55	.90	.82	.82	.82	.82	.80
Sch	.70	.70	.75	.74	.74	.74	.74	.74
Sei	.75	.75	.75	.75	.75	.75	.77	.77
Steuns	.55	.55	.75	.77	.77	.77	.78	.78
Suff	.71	.71	.75	.75	.75	.75	.75	.75
Sulli	.80	.80	.80	.80	.80	.80	.80	.80
Tioga	.75	.75	.75	.75	.75	.75	.75	.75
Tomp	.71	.71	.71	.69	.69	.69	.69	.69
Ulster	.51	.51	.90	.90	.90	.90	.90	.90
Warren	.65	.70	.70	.72	.72	.72	.74	.74
Washington	.65	.70	.73	.80	.73	.73	.73	.73
Wayne								
Westchester								
Wyoming								
Yates								

dopted for Equalization Tables are based upon assessments of previous

State.....

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Rate of equalization used in State equalization tables from 1896 *to* 1918 — Continued

COUNTIES	Rate of equalization, 1904	Rate of equalization, 1905	Rate of equalization, 1906	Rate of equalization, 1907	Rate of equalization, 1908	Rate of equalization, 1909	Rate of equalization, 1910	Rate of equalization, 1911
Albany	.80	.81	.85	.85	.90	.90	.90	.90
Allegany	.75	.75	.75	.75	.75	.75	.75	.75
Bronx	.....	.....	.....	.....	.....	.....	.....	.....
Broome	.74	.74	.78	.78	.78	.78	.80	.83
Cattaraugus	.78	.78	.78	.78	.78	.78	.78	.74
Cayuga	.74	.74	.76	.76	.78	.78	.78	.78
Chautauqua	.90	.90	.90	.90	.90	.85	.80	.80
Chemung	.70	.70	.73	.73	.73	.73	.74	.74
Chenango	.73	.73	.73	.73	.73	.77	.77	.74
Clinton	.50	.50	.50	.50	.55	.55	.55	.55
Columbia	.78	.78	.80	.60	.84	.84	.84	.84
Cortland	.82	.82	.84	.84	.86	.86	.82	.82
Delaware	.74	.74	.74	.68	.68	.68	.68	.68
Dutchess	.72	.73	.80	.85	.85	.85	.85	.85
Erie	.69	.70	.72	.74	.76	.76	.76	.80
Essex	.79	.79	.80	.60	.60	.62	.62	.62
Franklin	.74	.74	.76	.65	.65	.65	.65	.65
Fulton	.70	.70	.71	.75	.75	.75	.75	.75
Genesee	.71	.71	.72	.72	.77	.77	.77	.77
Greene	.72	.72	.72	.72	.72	.74	.74	.70
Hamilton	.83	.81	.81	.85	.85	.75	.75	.75
Herkimer	.90	.90	.90	.90	.90	.90	.85	.85
Jefferson	.84	.84	.84	.84	.84	.84	.80	.80
Kings	.89	.89	.89	.89	.89	.89	.89	.91
Lewis	.79	.77	.77	.77	.77	.77	.77	.77
Livingston	.72	.74	.78	.82	.82	.82	.82	.82
Madison	.68	.68	.76	.76	.85	.85	.83	.83
Monroe	.79	.79	.80	.82	.85	.85	.85	.85
Montgomery	.71	.71	.75	.75	.77	.77	.77	.77
Nassau	.62	.52	.62	.62	.62	.65	.65	.65
New York	.89	.89	.89	.89	.89	.89	.89	.91
Niagara	.81	.81	.81	.81	.81	.81	.75	.75
Oneida	.80	.79	.81	.81	.81	.81	.81	.81
Onondaga	.83	.85	.88	.88	.88	.88	.88	.88
Ontario	.75	.76	.76	.76	.76	.76	.76	.76
Orange	.70	.70	.70	.70	.75	.75	.72	.75
Orleans	.77	.77	.77	.77	.77	.77	.74	.74
Oswego	.73	.71	.80	.80	.84	.84	.81	.81
Otsego	.73	.73	.73	.75	.75	.77	.77	.77
Putnam	.77	.77	.79	.79	.79	.79	.79	.79
Queens	.89	.89	.89	.89	.89	.87	.87	.89
Rensselaer	.78	.79	.79	.79	.83	.85	.85	.90
Richmond	.90	.90	.90	.90	.90	.88	.88	.89
Rockland	.80	.79	.79	.79	.79	.80	.80	.88
Saint Lawrence	.85	.85	.85	.85	.85	.85	.80	.80
Saratoga	.68	.68	.68	.68	.68	.70	.75	.75
Schenectady	.70	.70	.73	.78	.78	.78	.78	.82
Schoharie	.78	.78	.78	.79	.82	.85	.85	.80
Schuyler	.72	.72	.72	.74	.74	.75	.75	.70
Seneca	.76	.76	.80	.80	.85	.85	.82	.82
Steuben	.80	.80	.80	.80	.80	.82	.82	.82
Suffolk	.80	.80	.80	.75	.75	.70	.70	.70
Sullivan	.74	.69	.69	.60	.60	.60	.60	.55
Tioga	.77	.77	.85	.85	.85	.85	.82	.82
Tompkins	.78	.78	.78	.78	.83	.83	.83	.83
Ulster	.75	.75	.75	.83	.83	.83	.83	.80
Warren	.82	.80	.80	.67	.67	.65	.65	.60
Washington	.75	.75	.75	.73	.73	.78	.78	.78
Wayne	.69	.69	.72	.72	.75	.75	.75	.75
Westchester	.90	.90	.90	.90	.90	.90	.85	.85
Wyoming	.74	.74	.76	.76	.76	.76	.76	.76
Yates	.73	.73	.77	.77	.80	.80	.80	.80

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Rate of equalization used in State equalization tables from 1896 *to* 1918 — Concluded

COUNTIES	Rate of equalization, 1912	Rate of equalization, 1913	Rate of equalization, 1914	Rate of equalization, 1915	Rate of equalization, 1916	Rate of equalization, 1917	Rate of equalization, 1918
Albany	.90	.90	.90	.87	.85	.81	.81
Allegany	.72	.70	.65	.70	.67	.67	.67
Bronx	.....	.....	.91	.92	.93	.93	.93
Broome	.83	.83	.83	.83	.80	.80	.75
Cattaraugus	.74	.70	.70	.70	.70	.65	.65
Cayuga	.78	.78	.75	.75	.70	.70	.72
Chautauqua	.80	.77	.74	.72	.69	.69	.75
Chemung	.76	.76	.76	.77	.74	.77	.80
Chenango	.74	.74	.74	.72	.69	.64	.65
Clinton	.55	.50	.50	.50	.47	.47	.45
Columbia	.82	.82	.80	.78	.73	.73	.67
Cortland	.82	.82	.80	.77	.74	.74	.74
Delaware	.68	.62	.58	.58	.52	.45	.52
Dutchess	.85	.82	.80	.80	.76	.76	.72
Erie	.80	.80	.77	.75	.73	.73	.90
Essex	.62	.60	.56	.58	.57	.57	.57
Franklin	.65	.62	.60	.60	.54	.50	.50
Fulton	.75	.70	.68	.65	.65	.59	.60
Genesee	.75	.75	.72	.74	.73	.75	.75
Greene	.70	.70	.70	.65	.58	.58	.66
Hamilton	.75	.75	.70	.65	.63	.55	.55
Herkimer	.82	.64	.66	.70	.68	.68	.68
Jefferson	.80	.80	.80	.80	.75	.75	.70
Kings	.91	.91	.91	.92	.93	.93	.93
Lewis	.77	.75	.71	.71	.70	.57	.57
Livingston	.82	.78	.75	.75	.75	.75	.75
Madison	.83	.83	.80	.80	.77	.70	.70
Monroe	.85	.80	.75	.78	.75	.77	.82
Montgomery	.75	.75	.75	.70	.65	.55	.63
Nassau	.65	.60	.55	.52	.56	.50	.51
New York	.91	.91	.91	.93	.94	.94	.94
Niagara	.75	.75	.70	.68	.63	.55	.90
Oneida	.81	.81	.75	.75	.71	.60	.60
Onondaga	.88	.85	.82	.82	.79	.79	.80
Ontario	.76	.76	.71	.73	.71	.74	.76
Orange	.70	.70	.62	.60	.55	.55	.55
Orleans	.74	.70	.61	.80	.83	.83	.83
Oswego	.80	.80	.80	.79	.75	.75	.70
Otsego	.77	.77	.77	.77	.74	.69	.69
Putnam	.79	.79	.75	.71	.66	.66	.66
Queens	.89	.89	.89	.89	.89	.89	.89
Rensselaer	.90	.90	.86	.89	.88	.86	.86
Richmond	.89	.89	.89	.89	.89	.89	.89
Rockland	.88	.88	.61	.68	.66	.66	.70
Saint Lawrence	.80	.80	.77	.77	.75	.65	.65
Saratoga	.75	.75	.72	.68	.65	.65	.60
Schenectady	.82	.82	.82	.75	.70	.60	.62
Schoharie	.80	.80	.80	.77	.76	.76	.76
Schuyler	.70	.70	.65	.65	.64	.64	.64
Seneca	.82	.82	.77	.77	.75	.75	.75
Steuben	.82	.80	.75	.75	.74	.74	.75
Suffolk	.70	.67	.62	.65	.65	.64	.64
Sullivan	.55	.50	.45	.40	.37	.37	.35
Tioga	.82	.82	.80	.80	.78	.78	.78
Tompkins	.80	.80	.80	.77	.74	.74	.80
Ulster	.80	.80	.75	.73	.68	.60	.60
Warren	.60	.55	.50	.60	.61	.61	.61
Washington	.78	.78	.78	.78	.76	.68	.68
Wayne	.75	.75	.72	.75	.71	.71	.71
Westchester	.85	.85	.81	.75	.73	.75	.76
Wyoming	.74	.74	.70	.74	.72	.74	.75
Yates	.75	.75	.71	.71	.69	.69	.70

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Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 *to* 1918, *inclusive*

YEAR	Real	Personal, including bank stock	Aggregate taxes levied
1840	$517,723,170	$121,447,830	$3,088,408 22
1841	531,987,886	123,311,644	3,173,355 97
1842	504,254,029	116,595,233	4,246,487 78
1843	476,999,430	118,602,064	3,965,180 14
1844	480,027,609	119,612,343	4,243,101 81
1845	486,490,121	117,988,895	4,170,527 95
1846	496,483,411	119,880,236	4,647,461 88
1847	509,496,855	121,162,201	4,843,575 60
1848	526,624,853	125,663,318	5,295,458 23
1849	536,162,901	129,926,625	5,548,981 28
1850	571,690,807	153,183,486	6,312,787 33
1851	888,237,812	196,538,263	6,759,438 26
1852	946,467,907	221,802,950	7,007,688 08
1853	1,015,762,791	249,720,727	9,326,763 97
1854	1,091,514,033	272,638,110	9,638,279 63
1855	1,107,272,715	294,012,564	11,678,015 69
1856	1,112,133,136	316,506,930	12,743,179 73
1857	1,111,551,629	319,897,155	15,166,309 62
1858	1,095,403,134	307,049,165	15,426,593 20
1859	1,098,666,251	315,108,117	16,353,301 38
1860	1,119,933,484	320,617,352	18,956,024 50
1861	1,121,134,480	313,802,682	20,402,276 51
1862	1,113,779,352	314,111,034	19,456,288 40
1863	1,161,750,000	339,249,877	23,046,800 66
1864	1,158,327,371	392,552,314	39,873,945 56
1865	1,196,403,416	334,826,220	45,961,440 62
1866	1,237,703,092	426,404,633	40,568,244 69
1867	1,327,403,886	438,685,254	46,518,921 62
1868	1,418,132,855	441,987,915	44,298,435 90
1869	1,532,720,907	434,280,278	46,161,531 50
1870	1,599,930,166	452,607,732	50,328,684 21
1871	1,641,379,410	447,248,035	45,674,486 92
1872	1,692,523,071	437,102,215	63,511,936 12
1873	1,750,698,918	418,608,955	51,444,536 27
1874	1,960,352,703	407,427,399	57,811,381 92
1875	2,108,325,872	357,941,401	56,926,470 69
1876	2,376,252,178	379,488,140	52,148,368 37
1877	2,373,408,540	364,960,110	50,237,164 06
1878	2,333,669,813	352,469,320	48,047,241 97
1879	2,315,400,526	322,468,712	47,148,475 04
1880	2,340,335,690	340,921,916	49,117,782 18
1881	2,432,661,378	351,021,189	49,286,772 55
1882	2,557,218,240	315,039,085	47,573,820 07
1883	2,669,173,011	345,418,361	50,936,788 95
1884	2,762,348,218	332,383,239	52,372,707 00
1885	2,899,899,062	324,783,281	57,265,650 02
1886	3,025,229,788	335,898,389	58,110,078 96
1887	3,122,588,084	346,611,861	57,331,191 58
1888	3,213,171,201	354,258,556	60,639,806 72
1889	3,298,323,931	385,329,131	60,183,803 78
1890	3,397,234,679	382,159,067	60,624,473 09
1891	3,526,645,815	405,095,684	60,417,409 52
1892	3,626,645,093	491,675,158	63,795,261 80
1893	3,761,679,384	540,708,935	67,274,029 22
1894	3,841,582,748	562,193,379	66,977,889 35
1895	3,908,853,377	541,621,122	72,400,944 11
1896	4,041,826,586	544,311,557	79,193,647 07
1897	4,349,801,526	649,364,694	80,645,206 34
1898	4,413,848,496	758,581,839	63,950,072 98
1899	4,811,593,039	742,959,229	102,940,006 33
1900	5,093,025,771	672,715,703	100,099,372 77
1901	5,169,308,069	960,152,352	105,656,212 21
1902	5,297,754,482	926,871,017	104,107,361 08
1903	6,749,509,958	1,152,169,443	94,989,856 45
1904	7,051,455,025	1,104,370,798	103,676,463 63
1905	7,312,621,452	1,172,456,705	106,441,726 08
1906	7,933,057,917	1,069,967,682	111,340,919 44
1907	8,553,298,188	1,080,151,538	122,825,892 01
1908	9,117,352,838	959,532,993	140,025,102 78
1909	9,266,628,484	964,286,767	144,072,481 94

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Table showing the assessed valuation of real and personal property and the aggregate State and local taxes from 1840 *to* 1918, *inclusive* — Continued

YEAR	Real	Personal, including bank stock	Aggregate taxes levied
1910	$9,639,001,868	$913,151,890	$153,310,430 42
1911	10,561,501,373	915,171,426	239,504,913 11
1912	10,684,290,188	915,743,835	221,467,070 99
1913	10,960,260,892	892,660,361	278,177,411 72
1914	11,146,271,012	924,149,875	229,288,699 41
1915	11,335,638,806	938,802,947	249,344,910 35
1916	11,605,704,825	981,580,234	265,238,736 67
1917	12,006,966,764	1,047,352,605	289,069,646 04
1918	12,322,150,324	994,562,709	313,173,215 53

Table showing amount of money received directly and indirectly for State purposes

YEAR	Direct State tax levied for State purposes	Receipts from indirect sources for State purposes
1867	$12,647,218 71	.....
1868	10,243,317 01	.....
1869	10,463,179 33	.....
1870	14,285,976 55	.....
1871	11,613,943 51	.....
1872	19,850,882 30	.....
1873	14,800,903 38	.....
1874	15,727,482 08	.....
1875	14,206,680 61	.....
1876	8,529,174 32	.....
1877	8,726,511 01	.....
1878	7,941,297 94	.....
1879	7,690,416 34	.....
1880	9,232,543 33	.....
1881	6,032,826 31	.....
1882	6,820,023 29	.....
1883	9,334,886 31	.....
1884	7,762,572 78	.....
1885	9,160,405 11	.....
1886	9,512,812 91	.....
1887	9,075,046 81	.....
1888	9,089,303 85	.....
1889	12,557,352 74	.....
1890	8,619,748 17	$3,237,575 31
1891	5,196,666 40	5,593,968 69
1892	7,784,848 16	4,797,209 73
1893	10,418,192 08	5,887,706 55
1894	9,600,231 79	4,817,250 80
1895	13,906,346 22	5,411,654 50
1896	11,751,837 71	9,262,884 89
1897	12,033,651 80	9,204,395 44
1898	10,189,110 93	9,749,688 52
1899	12,640,228 09	10,463,265 71
1900	10,704,153 39	13,226,849 80
1901	6,824,306 01	15,611,498 62
1902	748,072 05	16,051,353 90
1903	761,085 02	22,341,802 97
1904	968,041 89	23,473,046 23
1905	1,191,677 51	23,869 423 44
1906	.....	32,077,493 48
1907	.....	34,474,999 76
1908	.....	33,253,796 17
1909	.....	30,828,532 08
1910	.....	37,130,151 19
1911	6,072,766 48	35,400,611 10
1912	11,022,986 91	43,707,582 95
1913	6,460,093 12	43,971,846 54
1914	.....	42,588,417 81
1915	20,519,715 51	40,724,313 69
1916	.....	37,358,528 38
1917	13,058,751 65	58,489,846 34
1918	13,272,069 00	61,846,144 23

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Table showing the tax rates in all the cities of the State for the year 1918

CITIES	Total	State	County	City	School
Albany	.0288	.00132	.00554	.02194	*
Amsterdam	.0372	†	.01113	.02607	*
Auburn	.04145	.00158	.00458	.03529	*
Batavia	.030147	†	.004773	.019074	.0063
Beacon	.03088	†	.0084	.02248	*
Binghamton	.03322	.00135	.00488	.02699	*
Buffalo	.029289	†	.004509	.02478	*
Canandaigua	.02551	†	.00525	.01	.01026
Cohoes	.02743	†	.00768	.01975	*
Corning	.025871	.001355	.004441	.012075	.008
Cortland	.0218	†	.0081	.0137	*
Dunkirk	.02829	†	.00575	.01	.01254
Elmira	.02716	†	.00721	.01268	.00727
Fulton, East Side	.03953				
Fulton, West Side	.03978				
Geneva	.02166	†	.00506	.01	.0066
Glen Cove	.045	†	.0166	.0284	*
Glens Falls	.03535	†	.01	.01485	.0105
Gloversville	.029	†	.0054	.0165	.0071
Hornell	.03214	.00154	.00472	.01526	.01062
Hudson	.0349	†	.0096	.0253	*
Ithaca	.02816	†	.00696	.0132	.008
Jamestown	.03484	†	.00469	.01707	.01308
Johnstown	.0448	†	.0104	.0164	.018
Kingston	.038774	†	.007495	.021305	.009974
Lackawanna	.04287	†	.01678	.01688	.00921
Little Falls	.02465	†	.00692	.008953	.008777
Lockport	.637203	†	.00749	.015484	.014229
Mechanicville	.0462	†	.013	.0165	.0167
Middletown	.03584	†	.00759	.02825	*
Mount Vernon	.029682	†	.004734	.014358	.01059
Newburg	.03295	†	.00745	.0255	*
New Rochelle	.0229	†	.00398	.01343	.00549
New York, Greater:					
Bronx	.024				
Brooklyn	.024				
Manhattan	.0236				
Queens	.0241				
Richmond	.0246				
Niagara Falls	.015026	†	.004455	.01057	*
North Tonawanda	.02497	†	.00467	.01081	.00949
Norwich	.039886	†	.005405	.014381	.0101
Ogdensburg	.0291	.0017	.0044	.023	*
Olean	.0314876	.003286	.0039	.0118886	.012413
Oneida	.035048	†	.0093111	.0257369	*
Oneonta	.032376	†	.00695	.013933	.011493
Oswego	.0326	†	.0134	.0192	*
Plattsburg	.045	.0023	.0102	.0325	*
Port Jervis	.0434	†	.011	.0165	.0159
Poughkeepsie	.0238909	†	.0041851	.0197058	*
Rensselaer	.04128	†	.00962	.02251	.00915
Rochester	.02651	†	.00485	.013621	.008039
Rome	.042293	†	.014716	.011703	.015874
Salamanca	.0272	.00252	.00365	.0096	.01143
Saratoga Springs	.0424	†	.00615	.03625	*
Schenectady	.02949	†	.00574	.01081	.01294
Sherrill	.08471	†	.0149	.05401	.0158
Syracuse	.02604	†	.00693	.01911	*
Tonawanda	.028765	†	.006252	.012863	.00965
Troy	.02819	.00187	.00497	.02135	*
Utica	.03714	†	.01024	.0269	*
Watertown	.0332294	.0013456	.0073893	.0223716	.0021229
Watervliet	.043	†	.0084	.0346	*
White Plains	.0303				
Yonkers	.0351				

*Included in city tax rate.
† Included in county tax rate.

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Special franchise assessments in New York State from 1900 *to* 1917, *inclusive*

	1900	1901	1902	1903
Aggregate full value special franchise assessments	$266,202,759	$256,150,765	$268,017,770	$284,798,592
Number of separate assessments	4,751	3,591	3,953	4,506
Number of corporations, etc., assessed	1,376	1,250	1,335	1,408

	1904	1905	1906	1907
Aggregate full value special franchise assessments	$302,688,757	$356,829,555	$427,951,459	$555,308,797
Number of separate assessments	5,020	5,387	5,941	6,395
Number of corporations, etc., assessed	1,593	1,728	1,853	1,830

	1908	1909	1910	1911
Aggregate full value special franchise assessments	$601,072,557	$587,989,367	$585,783,815	$614,833,680
Number of separate assessments	6,938	7,712	7,635	7,684
Number of corporations, etc., assessed	2,312	2,589	2,523	2,494

	1912	1913	1914	1915
Aggregate full value special franchise assessments	$601,988,675	$640,071,860	$604,130,515	$580,729,560
Aggregate equalized value special franchise assessments	533,790,692	563,946,807	528,284,755	503,073,145
Number of separate assessments	7,412	7,341	7,310	7,328
Number of corporations, etc., assessed	2,094	2,028	2,103	2,091

	1916	1917	1918
Aggregate full value special franchise assessments	$649,305,937	$705,646,920	$687,579,690
Aggregate equalized value special franchise assessments	560,731,294	614,365,819	606,361,703
Number of separate assessments	7,245	7,158	6,878
Number of corporations, etc., assessed	2,051	1,664	1,700

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State Tax Rates from 1918 *to* 1917, *inclusive*

YEAR	Mills	YEAR	Mills	YEAR	Mills
1816	2.000	1860	3.833	1889	3.520
1817	2.000	1861	3.875	1890	2.340
1818	3.000	1862	4.750	1891	1.375
1819	1.000	1863	5.000	1892	1.980
1820	1.000	1864	5.250	1893	2.580
1821	1.000	1865	4.662	1894	2.180
1822	1.000	1866	5.562	1895	3.240
1823	1.000	1867	7.600	1896	2.690
1824	1.000	1868	5.800	1897	2.670
1825	0.500	1869	5.625	1898	2.080
1826	0.500	1870	7.262	1899	2.490
1842	1.000	1871	5.558	1900	1.960
1843	1.000	1872	9.375	1901	1.200
1844	1.100	1873	6.950	1902	0.130
1845	0.600	1874	7.250	1903	0.130
1846	0.600	1875	6.000	1904	0.130
1847	0.500	1876	3.458	1905	0.154
1848	0.500	1877	3.166	1906	0.000
1849	0.500	1878	2.900	1907	0.000
1850	0.500	1879	2.863	1908	0.000
1851	0.500	1880	3.500	1909	0.000
1852	0.250	1881	2.250	1910	0.000
1853	1.000	1882	2.450	1911	0.600
1854	0.750	1883	3.250	1912	1.000
1855	1.250	1884	2.575	1913	0.580
1856	1.750	1885	2.960	1914	0.000
1857	3.000	1886	2.950	1915	1.700
1858	2.500	1887	2.700	1916	0.000
1859	2.500	1888	2.620	1917	1.080
				1918	1.060

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Table showing number of mortgage statements filed, mortgages recorded, and gross tax collected for the year July 1, 1917, *to June* 30, 1918.

COUNTIES	Number mortgage statements filed July 1, 1917, to June 30, 1918	Number mortgages recorded July 1, 1917, to June 30, 1918	Gross tax collected July 1, 1917, to June 30, 1918
Albany	154	1,262	$31,451 40
Allegany	18	514	4,844 22
Bronx	80	2,438	67,723 24
Broome	19	1,824	20,375 48
Cattaraugus	4	938	9,236 90
Cayuga	21	815	11,544 11
Chautauqua	46	1,615	17,145 16
Chemung	34	768	9,108 53
Chenango	2	427	4,715 28
Clinton	12	345	5,824 29
Columbia	4	274	2,799 42
Cortland	18	366	3,332 49
Delaware	7	405	5,039 13
Dutchess	8	755	9,194 68
Erie	269	9,764	172,999 75
Essex	1	188	5,343 41
Franklin	12	521	8,476 00
Fulton	22	528	3,767 53
Genesee	4	509	7,002 13
Greene	15	234	1,940 91
Hamilton	9	34	1,762 78
Herkimer	21	789	11,464 97
Jefferson	28	697	10,115 17
Kings	801	12,634	253,518 08
Lewis	2	212	2,642 39
Livingston	70	347	5,383 46
Madison	8	436	4,554 37
Monroe	117	4,268	55,934 47
Montgomery	.....	326	3,380 42
Nassau	6	1,970	55,554 60
New York	939	2,658	445,604 73
Niagara	43	1,807	37,893 02
Oneida	36	2,496	31,178 51
Onondaga	.....	3,090	45,946 72
Ontario	43	667	9,700 76
Orange	24	1,132	18,820 79
Orleans	7	356	4,651 75
Oswego	9	921	7,816 89
Otsego	16	521	7,879 36
Putnam	4	95	1,461 02
Queens	109	5,803	87,272 99
Rensselaer	56	794	7.700 16
Richmond	18	1,681	41,241 78
Rockland	.....	493	6,155 75
Saint Lawrence	13	700	8,792 58
Saratoga	4	561	17,449 29
Schenectady	25	1,618	15,426 71
Schoharie	8	180	4,762 34
Schuyler	.....	148	1,337 42
Seneca	8	266	3,971 60
Steuben	6	928	7,588 26
Suffolk	10	1,439	19,506 01
Sullivan	100	630	5,775 49
Tioga	1	297	2,287 35
Tompkins	3	501	3,580 08
Ulster	27	688	7,195 27
Warren	10	266	3,650 94
Washington	15	319	6,946 06
Wayne	21	565	13,238 60
Westchester	173	3,051	66,231 93
Wyoming	1	386	3,861 83
Yates	1	195	1,980 69
Total	3,542	81,455	$1,753,081 45

SUMMARY MORTGAGE TAX STATISTICS FOR YEAR, JULY 1, 1917, TO JUNE 30, 1918

Number mortgages recorded	81,455
Number mortgage statements filed	3,542
Gross tax collected	$1,753,081 45
Expense of collection	69,550 21
Percentage of tax for cost of collection	3.96 per cent

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Receipts from tax on corporations

YEAR	TRANSPORTATION		TELEPHONE AND TELEGRAPH	
	Gross earnings	Capital stock	Gross earnings	Capital stock
1880	.....	.....	.....	.....
1881	.....	.....	.....	.....
1882	$423,961 88	$544,121 06	$11,673 37	$6,656 28
1883	571,667 70	687,949 79	11,909 65	6,787 28
1884	518,069 26	555,001 23	7,268 80	7,993 30
1885	474,241 38	558,225 32	16,823 56	108,515 98
1886	415,981 19	354,789 89	21,426 64	168,638 12
1887	373,673 28	470,905 11	19,173 98	21,544 12
1888	337,724 13	270,628 22	18,052 71	23,522 65
1889	238,090 78	478,331 47	18,275 00	23,167 15
1890	315,695 32	315,053 12	21,462 06	24,247 70
1891	331,365 37	463,892 53	22,615 53	29,224 88
1892	371,903 70	442,949 88	25,289 33	27,447 81
1893	420,403 54	524,667 75	28,054 78	32,943 77
1894	394,164 80	445,324 59	27,663 88	33,933 71
1895	403,992 54	615,457 63	30,460 25	34,865 34
1896	584,035 63	636,876 66	35,530 32	41,959 36
1897	783,390 74	478,317 09	34,565 13	58,118 82
1898	718,056 70	468,144 81	39,052 33	62,556 90
1899	827,567 97	426,844 57	49,245 94	70,932 27
1900	875,978 90	523,825 00	63,167 18	76,698 86
1901	844,131 81	631,583 63	85,159 45	203,518 80
1902	918,261 81	691,410 05	84,111 11	122,257 12
1903	816,976 15	688,901 64	111,887 94	131,087 57
1904	1,007,245 12	710,903 81	132,779 86	253,276 82
1905	899,778 99	773,440 96	132,192 38	221,440 85
1906	1,189,301 43	889,364 04	146,625 48	130,630 40
1907	1,137,742 71	985,967 09	161,656 59	222,088 86
1908	1,490,422 65	1,000,057 56	182,194 07	177,948 02
1909	1,339,352 52	903,350 62	191,492 13	184,732 59
1910	1,476,744 77	952,887 39	213,897 26	182,915 60
1911	1,326,487 82	906,687 34	239,599 09	364,396 49
1912	1,506,113 93	1,006,498 53	251,087 96	349,132 18
1913	1,564,217 10	1,096,385 46	270,297 96	367,069 65
1914	1,671,308 30	1,027,968 95	269,231 74	366,824 53
1915	1,606,144 05	779,401 60	285,353 70	370,930 58
1916	38,368 98	702,074 19	7,560 15	382,937 68
1917	1,692,668 85	1,069,643 61	297,036 71	399,972 14
1918	1,802,251 77	897,177 28	337,452 99	408,454 74
Total	$31,707,483 57	$24,975,009 47	3,901,327 11	$5,669,368 92

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Receipts from tax on corporations — Continued

YEAR	Light, water and power (earnings)	Insurance Companies	
		Premiums	Capital stock
1880	.....	.....	.....
1881	.....	.....	.....
1882	$93,384 36	$176,706 89	$55,169 04
1883	105,990 39	157,698 18	58,128 16
1884	113,877 38	184,246 41	57,429 74
1885	123,467 66	184,020 00	54,851 79
1886	88,691 77	93,043 19	48,393 67
1887	75,951 41	107,110 73	1,434 13
1888	100,532 92	91,384 65	2,583 33
1889	108,626 37	96,933 56	3,262 50
1890	146,577 52	99,791 04	20,321 50
1891	139,258 75	114,374 83	7,471 40
1892	135,665 92	110,673 34	14,291 25
1893	177,527 70	119,851 07	11,695 62
1894	160,205 58	119,956 76	12,555 02
1895	171,254 44	132,588 04	15,061 45
1896	184,633 03	130,620 04	11,552 32
1897	247,401 27	121,593 12	9,438 41
1898	249,491 47	125,854 38	9,901 51
1899	255,310 24	116,620 93	8,745 60
1900	270,005 05	122,317 22	9,435 75
1901	249,074 24	149,174 23	3,805 05
1902	385,115 55	849,724 03	.....
1903	397,364 70	1,000,153 11	.....
1904	428,083 65	1,051,774 87	.....
1905	463,349 27	566,447 46	.....
1906	519,435 40	909,417 96	.....
1907	439,827 16	1,181,454 90	.....
1908	438,376 46	1,267,729 58	.....
1909	487,963 04	1,237,173 55	.....
1910	461,769 56	1,304,397 32	.....
1911	606,056 94	1,368,402 61	.....
1912	747,464 87	1,450,359 50	.....
1913	803,527 79	1,547,574 58	.....
1914	876,520 13	1,648,694 87	.....
1915	750,828 28	1,718,853 56	.....
1916	1,217,190 24	1,561,784 38	.....
1917	1,054,696 26	2,032,220 83	.....
1918	1,095,087 69	2,005,366 02	.....
Total	$14,369,584 46	$25,256,087 74	$415,527 24

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Receipts from tax on corporations — Continued

YEAR	Foreign banks (earnings)	Foreign license fees	Trust companies (capital, surplus and undivided profits)
1880	.....	.....	.....
1881	.....	.....	.....
1882	$43,761 59	.....	.....
1883	69,009 09	.....	.....
1884	37,320 91	.....	.....
1885	32,574 71	.....	.....
1886	63,990 39	.....	.....
1887	38,367 50	.....	.....
1888	35,010 35	.....	.....
1889	61,362 45	.....	.....
1890	53,728 34	.....	.....
1891	36,184 02	.....	.....
1892	52,393 60	.....	.....
1893	62,864 17	.....	.....
1894	46,860 98	.....	.....
1895	34,306 47	$1,367 90	.....
1896	71,026 29	62,924 35	.....
1897	48,133 84	5,585 18	.....
1898	62,528 65	2,454 58	.....
1899	55,089 20	2,981 38	.....
1900	87,961 28	32,545 47	.....
1901	37,217 89	15,066 92	$1,578,978 49
1902	57,314 29	118,101 67	1,680,029 90
1903	98,370 44	58,103 80	2,038,888 33
1904	62,341 76	51,290 42	1,860,876 63
1905	32,435 12	31,718 21	1,981,817 25
1906	68,312 64	30,555 76	2,242,778 03
1907	134,698 88	46,835 56	2,406,337 36
1908	95,712 34	24,523 80	2,251,942 08
1909	44,749 83	25,129 84	2,141,508 56
1910	134,092 32	29,428 09	2,375,369 40
1911	143,399 68	55,806 90	2,489,624 21
1912	100,599 22	38,745 45	2,448,716 59
1913	131,848 28	74,605 87	2,452,696 61
1914	99,487 77	90,678 79	2,340,728 04
1915	88,363 81	55,888 27	2,333,590 07
1916	72,906 01	39,134 48	26,341 64
1917	163,134 45	99,317 03	2,536,718 16
1918	233,228 54	55,901 09	2,778,673 69
Total	$2,790,687 10	$1,048,690 81	$37,965,615 04

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Receipts from tax on corporations — Concluded

YEAR	Savings banks surplus	Miscellaneous	Total
1880	.....	.....	$141,127 03
1881	.....	.....	992,725 16
1882	.....	$184,249 80	1,539,684 27
1883	.....	266,039 07	1,935,179 31
1884	.....	122,405 72	1,603,612 75
1885	.....	121,158 69	1,673,879 09
1886	.....	121,106 58	1,376,061 44
1887	.....	131,703 90	1,239,864 16
1888	.....	114,238 86	993,677 82
1889	.....	144,550 45	1,172,599 73
1890	.....	162,101 81	1,158,978 41
1891	.....	205,951 22	1,350,338 53
1892	.....	250,105 03	1,430,719 86
1893	.....	290,903 22	1,668,911 62
1894	.....	405,213 56	1,645,878 88
1895	.....	417,989 19	1,857,343 25
1896	.....	406,452 12	2,165,610 12
1897	.....	473,102 89	2,259,646 49
1898	.....	424,392 98	2,162,434 31
1899	.....	453,312 30	2,266,650 40
1900	.....	562,573 34	2,624,508 05
1901	$705,333 12	463,637 30	4,966,680 93
1902	737,225 20	582,632 45	6,226,183 18
1903	771,474 94	695,601 08	6,808,809 70
1904	719,535 37	755,088 68	7,033,196 99
1905	787,691 03	730,004 32	6,620,315 84
1906	796,802 00	909,619 72	7,832,842 86
1907	762,515 08	1,102,099 25	8,581,223 44
1908	769,025 00	1,239,703 68	8,937,635 24
1909	890,160 76	1,226,306 76	8,671,920 20
1910	780,872 57	1,211,364 32	9,123,738 60
1911	884,172 38	1,397,115 26	9,781,748 72
1912	959,226 72	1,491,219 81	10,349,164 76
1913	885,145 06	1,717,160 77	10,910,529 13
1914	1,141,233 38	2,101,324 34	11,634,000 84
1915	1,176,228 08	2,070,382 11	11,235,964 11
1916	3,649 97	2,090,366 12	6,142,313 84
1917	1,394,646 93	3,242,668 90	13,982,723 87
1918	1,455,433 58	1,418,126 17	12,489,782 40
Total	$15,620,371 17	$29,701,971 77	$194,588,205 33

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TABULATION

OF THE

BONDED INDEBTEDNESS, TEMPORARY INDEBTEDNESS AND SINKING FUNDS

OF THE

COUNTIES, CITIES, TOWNS, VILLAGES AND SCHOOL DISTRICTS

FOR THE YEAR 1918

As obtained from the State Comptroller, State Education Department and fiscal officers of municipalities.

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Bonded Indebtedness for 1918

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany	$2,165,500	$12,036,252	$63,500	$107,500	$55,800	$14,428,552
Allegany	.....	.....	50,000	530,330	133,950	714,280
Broome	150,000	2,705,026	30,962	207,500	267,725	3,361,213
Cattaraugus	15,000	848,826	27,668	280,860	75,500	1,247,854
Cayuga	.....	1,292,194	6,500	16,500	10,950	1,326,144
Chautauqua	60,000	1,564,207	.....	640,149	.....	2,264,356
Chemung	.....	2,619,000	.....	192,985	53,710	2,865,695
Chenango	.....	211,138	.....	97,000	44,450	352,588
Clinton	228,000	383,500	.....	167,885	.....	779,588
Columbia	360,000	402,200	1,500	116,000	127,049	1,006,749
Cortland	.....	719,739	.....	223,400	13,600	956,739
Delaware	.....	.....	87,500	183,468	98,815	369,783
Dutchess	169,000	2,576,252	28,610	272,518	123,875	3,170,255
Erie	1,501,000	40,748,094	421,425	1,229,115	560,614	44,460,248
Essex	.....	.....	.....	223,400	294,945	615,079
Franklin	491,000	.....	49,000	298,363	130,520	968,883
Fulton	133,000	1,093,450	5,600	4,000	1,000	,237,050
Genesee	.....	721,730	5,100	219,200	11,000	957,030
Greene	264,000	.....	59,450	65,500	49,575	438,525
Hamilton	125,000	.....	12,500	.....	2,620	140,120
Herkimer	772,000	478,790	237,604	819,950	425,500	2,733'844
Jefferson	445,000	1,373,235	46,000	159,022	83,445	2,106,702
Lewis	87,569	.....	33,987	144,700	18,500	284,756
Livingston	84,000	.....	66,850	134,800	45,650	331,300
Madison	195,000	276,042	82,900	238,500	42,675	835,117
Monroe	425,000	22,154,825	259,804	876,387	309,075	24,025,091
Montgomery	208,000	1,003,000	105,883	360,120	26,400	1,703,403
Nassau	3,020,914	256,896	1,683,000	1,153,494	1,560,482	7,674,786
New York (Greater)	.....	1,506,555,569	.....	.....	.....	1,506,555,569
Niagara	.....	4,991,132	334,119	259,700	91,483	5,676,434
Oneida	748,000	3,937,423	47,679	235,004	445,550	5,413,656
Onondaga	1,506,000	12,305,176	261,900	599,300	343,462	15,015,838
Ontario	211,000	721,743	48,556	121,800	89,966	1,193,065
Orange	845,000	1,731,125	29,250	466,575	236,250	3,308,200
Orleans	82,935	.....	14,200	80,259	78,629	256,023
Oswego	277,153	1,250,845	1,923	96,000	5,000	1,630,921
Otsego	140,000	223,081	.....	191,650	100,700	655,431
Putnam	129,000	.....	5,594	120,800	6,000	261,394
Rensselaer	1,325,000	4,827,695	.....	163,400	86,019	6,402,114
Rockland	363,000	.....	30,736	380,000	117,200	890,936
Saint Lawrence	380,176	372,650	334,300	154,255	203,475	1,444,856
Saratoga	155,000	648,662	341,977	176,988	141,000	1,463,637
Schenectady	819,000	4,660,871	11,276	260,000	163,000	5,914,147
Schoharie	54,160	.....	39,060	158,205	72,000	323,425
Schuyler	38,000	.....	500	149,190	.....	187,690
Seneca	169,282	.....	88,500	387,438	54,550	699,770
Steuben	.....	852,328	16,500	302,755	102,800	1,274,378
Suffolk	.....	.....	162,500	750,150	713,918	1,626,568
Sullivan	142,681	.....	312,400	136,375	168,240	759,696
Tioga	72,000	.....	1,000	100,000	80,100	253,100
Tompkins	109,000	1,356,500	44,520	70,200	27,500	1,607,720
Ulster	235,000	1,011,500	144,142	192,612	119,455	1,702,709
Warren	50,000	266,650	3,700	5,220	23,400	348,970
Washington	.....	.....	54,500	381,186	299,500	735,186
Wayne	.....	.....	173,860	435,827	41,670	651,357
Westchester	9,451,386	21,064,365	2,611,750	6,715,134	2,105,664	41,948,299
Wyoming	52,000	.....	66,900	120,550	131,000	370,450
Yates	.....	.....	16,200	135,000	48,320	199,520
	$28,253,756	$1,660,241,711	$8,562,885	$22,404,963	$10,663,276	$1,730,126,591
State	.....	.....	.....	.....	.....	236,214,660
Aggregate	.....	.....	.....	.....	.....	$1,966,341,251

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Temporary Indebtedness for 1918

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany	$254,000	.....	$999	.....	$343	$255,342
Allegany	.....	.....	5,000	.....	515	5,515
Broome	30,500	.....	5,114	.....	1,500	37,114
Cattaraugus	60,000	.....	24,928	.....	750	85,678
Cayuga	80,266	.....	3,375	.....	250	83,891
Chautauqua	.....	.....	13,205	.....	585	13,790
Chemung	.....	.....	.....	.....	50	50
Chenango	11,246	$17,800	.....	.....	1,225	30,271
Clinton	.....	.....	27,882	.....	.....	27,882
Columbia	.....	.....	.....	.....	500	500
Cortland	728	.....	6,748	.....	.....	7,476
Delaware	6,000	.....	7,925	.....	7,640	21,565
Dutchess	37,321	.....	4,723	.....	500	42,544
Erie	.....	.....	159,053	.....	.....	159,053
Essex	.....	.....	9,125	.....	900	10,025
Franklin	.....	.....	.....	.....	.....	.....
Fulton	7,489	.....	16,445	.....	1,100	25,034
Genesee	.....	.....	5,417	.....	600	6,017
Greene	10,000	.....	19,705	.....	.....	29,705
Hamilton	108,242	.....	4,294	.....	.....	112,536
Herkimer	20,104	.....	900	.....	200	21,204
Jefferson	103,286	.....	14,158	.....	570	118,014
Lewis	.....	.....	1,250	.....	.....	1,250
Livingston	6,473	.....	390	$1,000	.....	7,863
Madison	.....	.....	4,532	.....	800	5,332
Monroe	.....	.....	35,850	.....	250	36,100
Montgomery	119,502	.....	.....	.....	.....	119,502
Nassau	605,927	.....	.....	.....	.....	605,927
New York (Greater)	.....	49,321,500	.....	.....	.....	49,321,500
Niagara	.....	.....	2,500	.....	.....	2,500
Oneida	32,033	.....	6,119	360	.....	38,512
Onondaga	.....	.....	750	.....	671	1,421
Ontario	7,793	.....	1,911	400	.....	10,104
Orange	20,675	.....	.....	.....	.....	20,675
Orleans	.....	.....	.....	.....	.....	.....
Oswego	.....	.....	.....	.....	2,600	2,600
Otsego	25,200	.....	.....	.....	.....	25,200
Putnam	.....	.....	.....	.....	.....	.....
Rensselaer	258,343	.....	807	.....	.....	259,150
Rockland	8,000	.....	32,167	.....	.....	40,167
Saint Lawrence	.....	.....	7,701	.....	400	8,101
Saratoga	27,037	.....	9,525	.....	500	37,062
Schenectady	.....	1,990,000	3,800	.....	.....	1,993,800
Schoharie	3,000	.....	6,520	.....	1,800	11,320
Schuyler	7,140	.....	321	.....	.....	7,461
Seneca	.....	.....	621	.....	.....	621
Steuben	.....	.....	3,860	.....	950	4,810
Suffolk	.....	.....	16,213	.....	.....	16,213
Sullivan	.....	.....	2,466	.....	600	3,066
Tioga	.....	.....	.....	.....	156	156
Tompkins	.....	.....	5,681	.....	300	5,981
Ulster	164,000	.....	20,186	.....	1,300	185,486
Warren	77,000	.....	5,490	.....	2,300	84,790
Washington	.....	.....	.....	.....	.....	.....
Wayne	.....	.....	2,000	.....	200	2,200
Westchester	1,323,651	.....	296,869	.....	5,200	1,625,720
Wyoming	61,848	.....	13,280	.....	1,450	76,578
Yates	.....	.....	1,096	.....	750	1,846
Aggregate	$3,476,804	$51,329,300	$810,901	$1,760	$37,455	$55,656,220

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Sinking Funds for 1918

COUNTIES	County	City	Town	Village	School district	Aggregate
Albany	.....	$1,274,439	.....	.....	.....	$1,274,439
Allegany	.....	.....	.....	.....	.....	.....
Broome	.....	155,174	.....	.....	.....	155,174
Cattaraugus	.....	.....	.....	.....	.....	.....
Cayuga	.....	.....	.....	17,586	.....	17,586
Chautauqua	.....	.....	.....	.....	.....	.....
Chemung	.....	.....	.....	.....	.....	.....
Chanango	.....	12,450	.....	861	.....	12,450
Clinton	.....	.....	.....	.....	.....	861
Columbia	.....	18,451	.....	.....	.....	18,451
Cortland	.....	.....	.....	.....	.....	.....
Delaware	.....	.....	.....	$24,260	.....	24,260
Dutchess	.....	70,472	.....	.....	.....	70,472
Erie	.....	4,544,026	.....	11,250	.....	4,547,386
Essex	.....	.....	.....	3,360	.....	11,250
Franklin	.....	.....	.....	11,250	.....	11,250
Fulton	.....	30,839	.....	.....	.....	30,839
Genesee	.....	.....	.....	.....	.....	.....
Greene	.....	.....	.....	.....	.....	.....
Hamilton	.....	.....	.....	32,073	.....	32,073
Herkimer	.....	.....	.....	12,765	.....	12,765
Jefferson	.....	.....	.....	.....	.....	.....
Lewis	.....	.....	.....	9,359	.....	9,359
Livingston	.....	.....	.....	.....	.....	.....
Madison	.....	.....	.....	.....	.....	.....
Monroe	.....	1,953,745	.....	22,238	.....	1,975,983
Montgomery	.....	98,000	.....	.....	.....	98,000
Nassau	.....	.....	.....	12,314	.....	12,314
New York (Greater)	.....	442,024,899	.....	834	.....	442,024,899
Niagara	.....	.....	.....	.....	.....	834
Oneida	.....	388,013	.....	5,477	.....	393,490
Onondaga	.....	.....	.....	.....	.....	55,231
Ontario	.....	50,698	.....	4,533	.....	.....
Orange	.....	311,442	.....	14,132	.....	325,574
Orleans	.....	.....	.....	.....	.....	.....
Oswego	.....	49,437	.....	.....	.....	49,437
Otsego	.....	.....	.....	.....	.....	.....
Putnam	.....	.....	.....	29,394	.....	29,394
Rensselaer	.....	102,981	.....	.....	.....	102,891
Rockland	.....	.....	.....	7,803	.....	7,803
Saint Lawrence	.....	.....	.....	.....	.....	.....
Saratoga	.....	18,545	.....	.....	.....	18,445
Schenectady	.....	280,027	.....	14,722	.....	294,749
Schoharie	.....	.....	.....	.....	.....	.....
Schuyler	.....	.....	.....	9,796	.....	9,796
Seneca	.....	.....	.....	26,108	.....	26,108
Steuben	.....	.....	.....	.....	.....	.....
Suffolk	.....	.....	.....	.....	.....	.....
Sullivan	.....	.....	.....	.....	.....	.....
Tioga	.....	.....	.....	.....	.....	.....
Tompkins	.....	248,830	.....	.....	.....	248,830
Ulster	.....	.....	.....	.....	.....	.....
Warren	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	.....	.....	.....
Wayne	.....	.....	.....	.....	.....	.....
Westchester	.....	2,016,402	.....	.....	.....	2,016,402
Wyoming	.....	.....	.....	1,272	.....	1,292
Yates	.....	.....	.....	.....	.....	.....
	.....	$453,648 870	.....	$271,387	.....	$453,920,257
State	.....	.....	.....	.....	.....	55,614,293
Aggregate	.....	.....	.....	.....	.....	$509,534,550

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STATEMENT

OF THE

FINANCIAL CONDITION OF THE CITIES OF THE STATE

SHOWING

ASSESSMENT VALUES, NON-EXEMPT INDEBTEDNESS AND TAX RATES FOR THE YEAR 1918

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Statement of the financial condition

CITIES	1918 assessed value of real estate	Ratio to full value at which real estate is assessed as determined by State Tax Department	Full value real estate	Ten per cent debt limit of assessed real estate	Potential debt limit if property was assessed at full value
Albany	$107,749,790	80	$134,687,237	$10,774,979	$13,468,723
Amsterdam	17,937,069	59	30,401,811	1,793,706	3,040,181
Auburn	21,581,554	75	28,775,405	2,158,155	2,877,540
Batavia	11,402,639	83	13,738,119	1,140,263	1,373,811
Beacon	6,720,969	75	8,961,292	672,096	896,129
Binghamton	43,709,658	77	56,765,789	4,370,965	5,676,578
Buffalo	525,189,370	92	570,858,010	52,518,937	57,085,801
Canandaigua	4,859,583	70	6,942,261	485,958	694,226
Cohoes	12,339,588	85	14,517,162	1,233,958	1,451,716
Corning	9,497,457	86	11,043,554	949,745	1,104,355
Cortland	9,149,507	75	12,199,342	914,950	1,219,934
Dunkirk	10,126,774	65	15,579,652	1,012,677	1,557,965
Elmira	33,502,079	92	36,415,303	3,350,207	3,641,530
Fulton	7,003,630	55	12,733,872	700,363	1,273,387
Geneva	10,789,957	75	14,386,609	1,078,995	1,438,660
Glen Cove	7,399,555	50	14,799,110	739,955	1,479,911
Glens Falls	9,347,920	58	16,117,103	934,792	1,611,710
Gloversville	18,481,557	100	18,481,557	1,848,155	1,848,155
Hornell	7,685,400	78	9,853,076	768,540	985,307
Hudson	5,163,389	60	8,605,648	516,338	860,564
Ithaca	15,793,072	75	21,057,429	1,579,307	2,105,742
Jamestown	23,619,510	62	38,095,983	2,361,951	3,809,598
Johnstown	3,835,385	50	7,670,770	383,538	767,077
Kingston	15,634,577	75	20,846,102	1,563,457	2,084,610
Lackawanna	15,037,428	62	24,253,916	1,503,742	2,425,391
Little Falls	7,512,460	70	10,732,085	751,246	1,073,208
Lockport	11,829,086	63	18,776,326	1,182,908	1,877,632
Mechanicville	2,979,600	50	5,959,200	297,960	595,920
Middletown	8,695,276	50	17,390,552	869,527	1,739,055
Mount Vernon	43,373,647	72	60,241,176	4,337,364	6,024,117
Newburg	15,252,412	58	26,297,262	1,525,241	2,629,726
New Rochelle	67,272,518	97	69,353,111	6,727,251	6,935,311
New York (Greater)	8,428,322,753	94	8,966,300,801	842,832,275	896,630,080
Niagara Falls	86,754,605	100	86,754,605	8,675,460	8,675,460
North Tonowanda	13,956,115	89	15,681,028	1,395,611	1,568,102
Norwich	3,540,103	50	7,080,206	354,010	708,020
Ogdensburg	5,745,830	70	8,208,328	574,583	820,832
Olean	11,046,656	65	16,994,855	1,104,665	1,699,485
Oneida	5,113,436	58	8,816,268	511,343	881,626
Oneonta	5,636,400	57	9,888,421	563,640	988,842
Oswego	13,202,203	78	16,925,901	1,320,220	1,692,590
Plattsburg	3,660,190	50	7,320,380	366,019	732,038
Poughkeepsie	28,074,489	80	35,093,111	2,807,448	3,509,311
Port Jervis	4,102,580	55	7,459,236	410,258	745,923
Rensselaer	6,259,455	75	8,345,940	625,945	834,594
Rochester	271,072,724	83	326,593,643	27,107,272	32,659,364
Rome	11,673,891	52	22,449,790	1,167,389	2,244,979
Salamanca	4,861,846	72	6,752,563	486,184	675,256
Saratoga Springs	9,444,597	81	11,659,996	944,459	1,165,999
Schenectady	65,905,961	65	101,393,786	6,590,596	10,139,378
Sherrill	495,262	40	1,238,155	49,526	123,815
Syracuse	156,417,616	83	188,454,959	15,641,761	18,845,495
Tonowanda	6,959,303	80	8,699,128	695,930	869,912
Troy	59,989,694	90	66,655,215	5,998,969	6,665,521
Utica	52,802,463	62	85,165,262	5,280,246	8,516,526
Watertown	20,214,014	70	28,877,162	2,021,401	2,887,716
Watervliet	5,818,240	80	7,272,800	581,824	727,280
White Plains	25,279,209	60	42,132,015	2,527,920	4,213,201
Yonkers	140,927,205	85	165,796,711	14,092,720	16,579,671

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of the cities of the State

CITIES	Non-exempt indebtedness	Margin of debt incurring capacity	Potential margin of debt-incurring capacity	Tax rate	Tax rate if property was assessed full value
Albany	$7,022,887	$3,752,092	$6,444,836	.0288	.02304
Amsterdam	851,000	942,706	2,189,181	.0372	.02194
Auburn	1,092,194	1,065,961	1,785,346	.04145	.03108
Batavia	519,380	620,883	854,431	.030147	.02502
Beacon	438,252	233,844	457,877	.03088	.02316
Binghamton	2,549,952	1,821,013	3,126,626	.03322	.02557
Buffalo	35,443,950	16,064,987	21,641,851	.029289	.02694
Canandaigua	115,000	370,958	579,226	.02551	.01785
Cohoes	730,059	503,899	721,657	.02743	.02331
Corning	356,978	592,767	747,377	.025871	.0224
Cortland	467,739	447,211	752,195	.0218	.01635
Dunkirk	181,618	831,059	1,376,347	.02829	.01838
Elmira	1,119,000	2,231,207	2,522,530	.02716	.0249
Fulton	555,121	145,242	718,266	.03965	.0218
Geneva	536,045	542,950	902,615	.02166	.0162
Glen Cove	256,896	483,059	1,223,015	.045	.0225
Glens Falls	266,650	668,142	1,345,060	.03535	.0205
Gloversville	715,402	1,132,753	1,132,753	.029	.029
Hornell	449,850	318,690	535,457	.03214	.02506
Hudson	359,249	157,089	501,315	.0349	.02094
Ithaca	900,670	678,637	1,205,072	.02816	.02112
Jamestown	838,089	1,523,862	2,971,509	.03484	.0216
Johnstown	122,209	261,329	644,868	.0448	.0224
Kingston	1,011,500	551,957	1,073,110	.038774	.02908
Lackawanna	264,000	1,239,742	2,161,391	.04287	.02657
Little Falls	478,790	272,456	594,418	.02465	.01725
Lockport	853,713	329,195	1,023,919	.037203	.0234
Mechanicville	204,117	93,843	391,803	.0462	.0231
Middletown	158,757	710,770	1,580,298	.03584	.0179
Mount Vernon	3,244,224	1,093,140	2,779,893	.029682	.0213
Newburgh	764,826	760,415	1,864,900	.03295	.01909
New Rochelle	2,613,816	4,113,435	4,321,495	.0229	.0222
New York (Greater)	781,864,393	52,099,492	105,331,229	.0237	.0227
Niagara Falls	2,647,219	6,028,241	6,028,241	.015026	.015026
North Tonawanda	510,500	885,111	1,057,602	.02497	.0222
Norwich	198,688	155,322	509,332	.039886	.01994
Ogdensburg	197,650	376,933	623,182	.0291	.02037
Olean	388,282	716,383	1,311,203	.03148	.02045
Oneida	169,042	342,301	712,584	.03504	.0203
Oneonta	223,081	340,559	765,761	.03237	.0184
Oswego	611,287	708,933	1,081,303	.0326	.0254
Plattsburg	283,500	82,519	448,538	.045	.0225
Poughkeepsie	2,067,528	739,920	1,441,783	.0238	.01904
Port Jervis	151,100	259,158	594,823	.0434	.0238
Rensselaer	507,648	118,297	326,946	.04128	.0309
Rochester	15,192,080	11,915,192	17,467,284	.0265	.0219
Rome	836,455	330,934	1,408,524	.04229	.0219
Salamanca	342,044	144,140	333,212	.0272	.0195
Saratoga Springs	414,000	530,459	751,999	.0424	.0343
Schenectady	4,380,844	2,209,752	5,758,534	.02949	.0191
Sherrill	672	48,854	123,143	.0847	.03388
Syracuse	11,655,176	3,986,585	7,190,319	.02604	.0216
Tonawanda	160,118	535,812	709,794	.02876	.0229
Troy	2,856,363	3,142,606	3,809,158	.0281	.0252
Utica	2,672,955	2,607,291	5,843,571	.0371	.023
Watertown	1,373,235	648,166	1,514,481	.0332	.0232
Watervliet	733,867	.....	.....	.043	.0344
White Plains	2,647,657	.....	1,565,544	.0303	.0181
Yonkers	8,639,266	5,453,454	7,940,405	.0351	.0298

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Table of population, tax budget and tax per capita in the several cities of the State

CITIES	Population	1918 budget, which includes taxes and receipts from other sources, but not money borrowed by bonds or temporary loans	Budget per capita
Albany	107,979	$3,414,387.17	$31.62
Amsterdam	34,319	720,444.92	20.99
Auburn	32,468	972,850.49	29.96
Batavia	13,278	431,123.08	32.39
Beacon	10,165	263,352.50	25.90
Binghamton	53,668	1,842,339.14	34.32
Buffalo	454,630	16,284,937.13	35.82
Canandaigua	7,501	170,300.01	22.70
Cohoes	23,433	370,818.13	15.82
Corning	13,459	319,907.73	23.76
Cortland	12,367	291,774.85	23.59
Dunkirk	17,870	321,886.42	18.01
Elmira	40,093	1,099,842.89	27.43
Fulton	11,138	332,571.03	29.85
Geneva	13,232	296,140.60	22.38
Glen Cove	10,893	374,105.22	34.34
Glens Falls	16,323	406,426.32	24.89
Gloversville	21,178	537,408.72	25.37
Hornell	14,352	297,069.49	20.69
Hudson	11,544	180,999.15	15.67
Ithaca	16,750	449,266.47	26.82
Jamestown	37,780	960,954.75	25.43
Johnstown	10,687	242,265.14	22.66
Kingston	26,354	655,518.78	24.87
Lackawanna	15,737	451,819.11	28.71
Little Falls	13,022	331,886.59	25.48
Lockport	18,693	474,356.10	25.37
Mechanicville	8,208	210,891.11	25.69
Middletown	16,381	342,030.52	20.87
Mount Vernon	37,583	1,326,869.18	35.30
Newburg	27,876	705,452.05	25.30
New Rochelle	31,758	2,120,115.47	66.75
New York (Greater)	5,047,321	238,123,719.00	47.17
Niagara Falls	42,257	3,331,229.69	78.83
North Tonawanda	13,498	430,571.21	31.89
Norwich	8,342	171,477.58	20.55
Ogdensburg	14,338	226,431.45	15.79
Olean	17,925	387,536.40	21.61
Oneida	9,461	231,491.52	24.46
Oneonta	10,474	220,139.12	21.01
Oswego	25,426	822,362.74	32.34
Plattsburg	10,134	205,353.12	20.26
Port Jervis	9,413	200,197.84	21.26
Poughkeepsie	32,714	911,571.83	27.86
Rensselaer	11,210	269,681.79	24.05
Rochester	248,465	7,971,843.29	32.08
Rome	21,926	496,977.81	22.66
Salamanca	8,370	188,988.63	22.57
Saratoga Springs	13,792	338,497.33	24.54
Schenectady	80,381	3,787,285.86	47.11
Sherrill	1,400	15,857.49	11.32
Syracuse	145,293	5,246,013.57	36.10
Tonawanda	9,147	224,436.45	24.53
Troy	75,488	2,268,191.67	30.04
Utica	80,589	2,470,456.32	30.65
Watertown	26,895	829,238.10	30.83
Watervliet	14,990	296,546.32	19.78
White Plains	19,287	1,168,873.03	60.60
Yonkers	90,948	4,565,014.08	50.19

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TABULATION

OF THE

VALUE OF REAL ESTATE EXEMPTIONS

FOR THE YEAR 1917

Under Section 4 of the Tax Law

The following is a tabulation of the values of real estate exemptions, returned under section 4 of the Tax Law, in the various counties of the State, in two classifications. To the left of the aggregate is indicated ownership. The "Private Ownership" column on the left contains all exempt property other than that owned by the Federal government, the State or municipalities. To the right of the aggregate is the value of exemption classified as to use.

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RECAPITU

COUNTIES	Property of United States	Property of State	Property of counties	Property of cities	Property of towns
Albany	$2,706,707	$38,818,550	$2,543,800	$14,018,740	$98,300
Allegany	.....	193,030	133,044	.....	348,950
Bronx	1,651,500	1,341,910	.....	159,316,610	.....
Broome	165,000	1,760,000	1,150,000	4,764,700	117,149
Cattaraugus	120,000	40,200	186,000	1,742,980	451,655
Cayuga	156,800	1,451,695	203,700	1,053,330	113,610
Chautauqua	165,785	58,880	306,150	2,006,605	331,845
Chemung	250,000	3,581,500	315,900	2,298,600	70,400
Chenango	.....	50	132,750	80,400	84,955
Clinton	810,000	2,411,860	189,550	596,700	88,152
Columbia	75,000	1,178,171	292,000	595,750	229,505
Cortland	70,000	308,000	93,290	174,500	100,107
Delaware	.....	90,000	196,000	.....	130,922
Dutchess	5,500	4,407,700	275,000	1,641,050	199,525
Erie	8,300,340	7,296,330	2,162,775	43,086,604	1,259,135
Essex	27,170	301,135	95,000	.....	287,630
Franklin	60,000	77,500	84,500	.....	169,215
Fulton	250,000	125,000	141,000	1,408,350	22,885
Genesee	68,000	500,550	236,400	953,500	288,814
Greene	.....	43,250	165,000	.....	429,825
Hamilton	.....	.....	.....	.....	75,950
Herkimer	.....	299,115	239,000	284,700	1,362,190
Jefferson	1,162,600	87,500	365,000	1,589,300	379,475
Kings	19,440,200	4,363,050	701,000	270,683,309	.....
Lewis	.....	720	86,000	.....	152,162
Livingston	.....	419,600	145,000	.....	174,810
Madison	.....	180,535	297,400	331,600	109,915
Monroe	1,303,000	3,191,600	1,682,000	11,867,105	186,700
Montgomery	50,000	795,150	192,000	755,050	114,500
Nassau	900	12,400	400,000	.....	260,900
New York	42,692,000	655,000	205,000	1,212,933,372	.....
Niagara	882,800	4,254,330	305,500	5,368,287	202,000
Oneida	537,000	2,755,725	1,383,000	2,290,350	501,715
Onondaga	530,000	1,708,775	3,092,750	13,799,465	332,010
Ontario	75,000	55,415	375,000	1,561,000	177,725
Orange	11,446,500	1,810,970	283,000	1,415,995	208,100
Orleans	.....	3,595,000	230,000	.....	123,400
Oswego	1,466,200	530,020	351,445	2,057,418	79,490
Otsego	95,000	327,600	180,000	380,400	217,937
Putnam	17,000	.....	30,000	.....	33,200
Queens	1,617,500	721,050	.....	57,097,820	.....
Rensselaer	597,500	353,147	1,133,000	2,735,140	122,240
Richmond	3,769,300	241,225	.....	18,431,350	.....
Rockland	105,000	8,200	166,500	.....	63,500
Saint Lawrence	171,500	520,000	279,000	850,600	812,870
Saratoga	64,500	5,231,595	275,000	789,800	199,870
Schenectady	2,680,000	143,400	1,061,000	4,436,600	63,100
Schoharie	.....	112,825	45,000	.....	214,433
Schuyler	.....	50,000	10,000	.....	54,110
Seneca	19,000	538,775	170,000	.....	26,810
Steuben	155,000	1,108,850	301,300	630,700	310,060
Suffolk	2,497,500	3,522,100	559,000	.....	329,885
Sullivan	.....	.....	114,000	.....	86,545
Tioga	.....	2,270	153,500	.....	50,735
Tompkins	50,000	850,550	131,570	1,238,025	151,085
Ulster	75,000	283,170	184,150	897,620	350,493
Warren	85,000	55,460	32,320	1,145,900	78,820
Washington	.....	1,705,280	213,500	.....	112,875
Wayne	60,000	7,465,064	201,000	.....	114,934
Westchester	2,391,600	3,482,500	2,760,850	17,680,500	841,000
Wyoming	.....	30,602	153,000	.....	250,135
Yates	40,000	550	100,000	.....	61,665
Total	$108,958,402	$115,454,699	$27,488,644	$1,864,989,825	$13,809,923

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LATION

COUNTIES	Property of villages	Property of school districts	Private ownership	Aggregate
Albany	$46,600	$308,400	$24,709,680	$83,250,777
Allegany	220,290	445,192	1,361,010	2,701,786
Bronx	.....	.....	40,717,780	203,027,800
Broome	219,150	546,850	3,337,209	12,060,058
Cattaraugus	79,900	353,220	1,841,281	4,815,236
Cayuga	12,600	283,320	3,256,266	6,531,321
Chautauqua	373,430	914,440	3,338,920	7,496,055
Chemung	85,260	133,795	3,452,895	10,188,350
Chenango	164,600	209,945	1,192,515	1,865,215
Clinton	.....	146,725	1,080,520	5,323,507
Columbia	138,200	287,100	1,295,890	4,091,616
Cortland	74,650	151,107	1,228,374	2,200,028
Delaware	86,600	395,550	719,735	1,618,807
Dutchess	107,700	490,600	6,759,580	13,886,655
Erie	328,040	1,072,325	29,095,270	92,600,819
Essex	81,040	323,050	1,029,728	2,144,753
Franklin	38,325	228,085	566,636	1,224,261
Fulton	1,150	59,950	1,434,335	3,442,670
Genesee	12,100	260,390	1,962,930	4,282,684
Greene	159,600	224,975	666,099	1,688,749
Hamilton	.....	28,625	25,195	129,770
Herkimer	556,800	807,480	1,783,890	5,333,175
Jefferson	71,200	373,177	3,208,933	7,237,185
Kings	.....	.....	75,022,190	370,209,749
Lewis	67,330	121,300	392,174	819,686
Livingston	365,140	347,600	1,129,050	2,581,200
Madison	159,700	257,005	1,770,831	3,106,986
Monroe	143,900	1,027,750	17,868,014	37,270,069
Montgomery	25,700	244,620	1,740,917	3,917,937
Nassau	446,975	2,383,300	4,611,180	8,115,655
New York	.....	.....	258,169,965	1,514,655,337
Niagara	6,900	369,900	5,844,574	17,234,291
Oneida	23,600	624,470	5,922,805	14,038,665
Onondaga	129,600	777,495	14,715,627	35,085,722
Ontario	99,500	360,955	2,540,438	5,245,033
Orange	335,040	641,990	5,023,479	21,165,074
Orleans	128,800	349,250	2,590,980	7,017,430
Oswego	21,500	272,970	2,298,637	7,077,680
Otsego	126,400	410,873	1,409,590	3,147,800
Putnam	2,500	110,600	532,750	726,050
Queens	.....	.....	20,624,505	80,060,875
Rensselaer	75,000	189,440	10,506,361	15,711,828
Richmond	.....	.....	8,421,230	30,863,105
Rockland	187,200	619,750	1,786,650	2,936,800
Saint Lawrence	173,200	759,780	2,452,345	6,019,295
Saratoga	201,020	333,685	1,967,759	9,063,229
Schenectady	29,100	264,825	4,563,674	13,241,699
Schoharie	57,400	224,550	760,267	1,414,475
Schuyler	4,500	67,450	219,448	405,508
Seneca	79,725	230,950	908,620	1,973,880
Steuben	136,600	500,275	2,535,836	5,678,621
Suffolk	529,900	1,304,200	3,214,884	11,957,469
Sullivan	800	100,875	577,320	879,540
Tioga	369,900	297,640	1,300,487	2,174,532
Tompkins	27,750	132,350	5,043,757	7,625,087
Ulster	122,500	267,865	1,902,440	4,083,238
Warren	10,300	87,915	913,149	2,408,864
Washington	176,200	333,035	1,624,591	4,165,481
Wayne	739,700	538,210	2,816,174	11,935,082
Westchester	2,147,930	3,634,280	32,331,339	65,269,999
Wyoming	399,796	371,690	1,021,536	2,226,759
Yates	107,900	193,050	638,850	1,142,015
Total	$10,516,241	$26,796,194	$641,779,094	$2,809,793,022

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RECAPITULATION

COUNTIES	EDUCATIONAL				
	Universities, colleges and professional schools other than State normal schools	State normal schools and colleges for training of teachers	Public schools	Schools other than public schools	Schools for deaf, dumb and blind
Albany	.....	$850,000	$2,982,900	$2,109,350	.....
Allegany	$239,940	.....	445,192	1,000	.....
Bronx	6,108,900	.....	14,225,200	3,011,850	$1,138,500
Broome	.....	.....	1,895,250	50,000	.....
Cattaraugus	.....	.....	845,620	28,300	.....
Cayuga	1,040,000	.....	917,320	31,460	.....
Chautauqua	.....	.....	1,893,330	111,410	.....
Chemung	.....	.....	1,012,595	589,100	.....
Chenango	.....	.....	278,645	.....	.....
Clinton	.....	125,000	352,725	227,000	.....
Columbia	1,106,571	.....	445,950	25,000	.....
Cortland	.....	300,000	280,107	.....	.....
Delaware	55,000	.....	395,550	.....	.....
Dutchess	3,184,000	.....	1,410,600	474,500	80,000
Erie	909,365	550,160	11,116,245	1,652,935	4,450
Essex	.....	.....	323,050	40,560	.....
Franklin	.....	.....	228,085	8,000	55,500
Fulton	.....	.....	874,350	2,000	.....
Genesee	11,000	.....	470,390	.....	500,000
Greene	.....	.....	224,975	113,000	.....
Hamilton	.....	.....	28,625	.....	.....
Herkimer	.....	.....	1,007,780	35,000	.....
Jefferson	.....	.....	878,177	25,900	.....
Kings	2,305,050	.....	41,511,000	5,576,600	122,500
Lewis	.....	.....	121,300	28,000	.....
Livingston	85,300	302,000	347,600	76,000	.....
Madison	856,500	.....	365,305	1,150	.....
Monroe	2,238,500	357,600	4,904,800	1,973,600	99,000
Montgomery	.....	.....	714,620	138,000	.....
Nassau	10,000	.....	2,383,300	1,378,800	.....
New York	44,067,150	.....	51,226,200	20,717,300	3,729,500
Niagara	1,510,030	.....	1,608,400	36,200	.....
Oneida	.....	.....	1,814,420	322,300	100,000
Onondaga	3,096,780	.....	4,605,685	653,300	.....
Ontario	352,150	.....	774,955	64,000	.....
Orange	.....	.....	1,388,295	78,700	6,000
Orleans	.....	.....	349,250	22,000	.....
Oswego	.....	403,000	724,920	.....	.....
Otsego	.....	252,100	599,373	7,300	.....
Putnam	20,000	.....	110,600	11,000	.....
Queens	48,100	.....	12,930,230	709,550	.....
Rensselaer	.....	.....	1,403,580	4,029,280	.....
Richmond	75,000	.....	3,331,750	430,650	.....
Rockland	.....	.....	619,750	278,000	.....
Saint Lawrence	411,000	300,000	892,280	75,000	.....
Saratoga	.....	.....	644,185	126,980	.....
Schenectady	.....	.....	2,667,525	1,334,100	.....
Schoharie	108,000	.....	224,550	.....	.....
Schuyler	.....	.....	67,450	40,000	.....
Seneca	.....	.....	229,450	53,000	.....
Steuben	.....	.....	893,975	1,800	.....
Suffolk	323,700	.....	1,304,200	321,500	.....
Sullivan	.....	.....	100,275	.....	.....
Tioga	.....	.....	297,640	.....	.....
Tompkins	4,455,050	.....	396,850	50,000	.....
Ulster	.....	105,000	692,865	175,200	.....
Warren	.....	.....	473,795	32,750	.....
Washington	.....	.....	328,035	5,000	.....
Wayne	.....	.....	538,210	38,000	.....
Westchester	297,000	402,800	9,210,680	4,814,370	.....
Wyoming	7,500	.....	371,690	8,450	.....
Yates	40,000	.....	193,050	50,000	.....
Total	$72,961,586	$3,947,660	$193,894,699	$52,194,245	$5,835,450

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COUNTIES	EDUCATIONAL — (*Concluded*)			
	Schools for feeble-minded	Libraries	History and art	Parks, playgrounds and gardens
Albany	.....	$4,600	$290,000	$4,953,400
Allegany	.....	75,050	.....	9,350
Bronx	.....	453,000	8,700	67,638,515
Broome	.....	9,000	.....	27,000
Cattaraugus	.....	37,500	14,000	112,800
Cayuga	.....	51,600	.....	19,820
Chautauqua	.....	279,300	1,000	145,450
Chemung	.....	.....	75,000	182,500
Chenango	.....	55,000	.....	35,100
Clinton	.....	.....	250,000	.....
Columbia	.....	17,650	.....	43,300
Cortland	.....	32,675	.....	8,950
Delaware	.....	5,000	.....	7,500
Dutchess	.....	150,700	.....	99,000
Erie	.....	658,335	1,302,840	8,957,224
Essex	.....	17,100	.....	2,800
Franklin	.....	4,500	.....	10,400
Fulton	.....	120,000	1,500	57,200
Genesee	.....	1,000	4,000	50,500
Greene	.....	36,000	.....	3,100
Hamilton	.....	.....	.....	.....
Herkimer	.....	74,600	10,000	98,700
Jefferson	.....	102,300	1,500	5,000
Kings	.....	2,220,800	213,500	57,352,509
Lewis	.....	.....	.....	80
Livingston	.....	30,000	.....	17,600
Madison	.....	18,100	2,500	500
Monroe	$10,600	119,300	7,700	3,523,955
Montgomery	.....	39,600	41,000	8,500
Nassau	.....	28,100	.....	71,500
New York	.....	29,324,000	1,352,000	564,833,700
Niagara	.....	95,800	.....	4,288,750
Oneida	.....	241,200	60,000	224,950
Onondaga	570,000	328,550	100,000	2,126,375
Ontario	.....	10,000	.....	432,200
Orange	.....	98,300	137,000	377,185
Orleans	.....	.....	.....	14,000
Oswego	.....	43,000	.....	130,400
Otsego	.....	14,500	15,000	98,500
Putnam	.....	.....	.....	.....
Queens	.....	225,500	.....	8,172,900
Rensselaer	.....	2,400	.....	391,000
Richmond	.....	176,400	6,800	319,500
Rockland	.....	13,000	2,200	800
Saint Lawrence	.....	138,000	2,000	64,250
Saratoga	.....	3,500	5,000	265,200
Schenectady	.....	70,000	20,000	635,300
Schoharie	.....	.....	1,900	.....
Schuyler	.....	.....	.....	52,000
Seneca	.....	31,500	.....	8,200
Steuben	.....	61,100	5,000	80,800
Suffolk	.....	138,300	36,000	157,200
Sullivan	.....	3,100	.....	800
Tioga	.....	41,150	.....	5,000
Tompkins	.....	.....	.....	46,750
Ulster	.....	39,000	23,400	26,600
Warren	.....	17,520	.....	89,000
Washington	.....	8,300	500	17,000
Wayne	.....	20,000	.....	52,800
Westchester	.....	324,150	30,850	3,911,265
Wyoming	.....	37,200	8,000	29,302
Yates	.....	25,000	.....	300
	$580,600	$36,171,280	$4,028,890	$730,294,280

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RECAPITULATION

COUNTIES	Agricultural		Religious	
	Exhibition buildings and grounds of agricultural societies	Property of granges	Buildings and grounds used as places for religious worship	Property of religious corporations occupied by officiating clergymen
Albany	$18,000		$8,224,250	$164,500
Allegany	6,000		504,935	73,740
Bronx			9,895,875	216,700
Broome	3,000		1,926,400	117,625
Cattaraugus	12,000		1,105,630	91,580
Cayuga	3,500		1,267,000	98,350
Chautauqua	15,000		1,572,170	150,165
Chemung	20,000		1,669,330	66,850
Chenango	14,750		380,180	63,460
Clinton	8,000		471,320	29,000
Columbia	15,000	$1,200	730,115	97,400
Cortland	22,000		555,460	33,575
Delaware	4,000		453,105	78,450
Dutchess			1,852,900	120,050
Erie		800	17,639,175	421,710
Essex			380,120	47,210
Franklin	20,000		223,050	43,290
Fulton			701,295	52,240
Genesee	68,000		835,850	79,480
Greene	11,000		341,050	59,900
Hamilton			17,030	3,200
Herkimer			1,006,950	64,550
Jefferson	39,000		1,412,700	105,950
Kings			34,006,920	482,100
Lewis	18,000	1,500	209,520	25,275
Livingston	10,700		599,200	77,200
Madison	7,000		573,200	86,925
Monroe	15,000	1,500	9,553,250	297,850
Montgomery	20,000		1,029,950	71,400
Nassau	150,000		2,645,400	121,500
New York			131,717,100	344,550
Niagara			1,726,665	120,000
Oneida	3,000		3,186,965	162,200
Onondaga			6,384,625	141,550
Ontario	23,000	1,000	1,216,750	75,950
Orange	10,000		3,511,908	151,990
Orleans	35,000		902,150	54,500
Oswego	10,000	500	1,206,050	54,300
Otsego	28,000		689,750	65,200
Putnam		800	399,050	18,800
Queens			6,093,950	251,350
Rensselaer			3,122,790	141,910
Richmond			2,354,125	112,850
Rockland			650,300	63,050
Saint Lawrence	45,000		1,109,080	127,300
Saratoga			1,133,045	80,000
Schenectady			2,050,450	72,150
Schoharie	25,000		280,900	53,700
Schuyler			79,350	27,525
Seneca	10,000		603,950	37,600
Steuben	26,000	400	1,301,450	86,500
Suffolk	10,000		1,676,550	207,200
Sullivan	5,000	250	255,900	7,600
Tioga	15,000		418,660	26,580
Tompkins	30,000		615,700	43,800
Ulster			1,095,490	115,460
Warren	6,120		532,480	26,420
Washington	60,000		697,825	96,600
Wayne	29,000		1,143,180	102,620
Westchester	50,000	3,000	10,099,900	231,540
Wyoming	27,000		647,550	85,300
Yates	35,000		283,750	30,150
	$982,070	$10,950	$288,970,718	$6,657,470

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COUNTIES	Religious — (*Concluded*)		Fraternal and Benevolent	
	Property owned by clergymen	Moral and mental improvement	Fraternal	Benevolent
Albany	$59,050	$468,500	$418,800	$404,300
Allegany	7,960	10,440	700	500
Bronx	32,200	771,500	160,700	2,985,050
Broome	81,840	176,000	173,750	26,250
Cattaraugus	5,250	.....	2,000	1,200
Cayuga	7,000	157,700	7,000	12,500
Chautauqua	34,420	127,750	.....	26,000
Chemung	52,560	63,000	.....	200,000
Chenango	15,650	5,500	3,000	2,000
Clinton	6,000	81,600	5,250	.....
Columbia	7,815	66,000	18,800	155,000
Cortland	2,800	23,000	8,000	16,800
Delaware	9,075	.....	3,500	.....
Dutchess	17,500	230,610	3,200	157,000
Erie	139,355	1,265,285	31,600	1,222,225
Essex	3,950	10,000	44,500	.....
Franklin	6,300	.....	4,100	.....
Fulton	15,265	30,000	.....	18,000
Genesee	23,400	79,000	3,700	.....
Greene	3,900	22,000	1,500	4,000
Hamilton	840	.....	.....	.....
Herkimer	12,250	10,000	115,300	130,000
Jefferson	11,250	131,000	5,550	93,200
Kings	219,130	3,074,950	38,600	7,609,525
Lewis	2,700	1,330	2,300	.....
Livingston	5,850	1,500	48,500	6,500
Madison	13,650	7,000	18,150	19,800
Monroe	206,150	1,220,450	150,000	160,450
Montgomery	11,000	75,000	15,850	31,500
Nassau	10,300	3,700	25,000	30,700
New York	40,500	13,292,200	3,265,500	13,508,900
Niagara	11,200	61,600	29,280	140,275
Oneida	40,590	145,900	633,000	176,700
Onondaga	125,450	633,500	12,800	22,500
Ontario	19,400	9,000	.....	20,000
Orange	3,000	78,200	88,695	23,550
Orleans	1,500	.....	.....	.....
Oswego	23,975	57,000	26,700	35,000
Otsego	20,320	69,000	10,300	.....
Putnam	200	4,000	.....	4,100
Queens	68,700	6,500	.....	459,750
Rensselaer	11,150	447,500	87,600	192,600
Richmond	23,500	24,700	15,000	434,535
Rockland	7,500	51,600	.....	.....
Saint Lawrence	19,200	.....	18,000	2,500
Saratoga	11,900	28,200	68,600	12,000
Schenectady	34,700	66,750	197,230	49,150
Schoharie	500	.....	.....	.....
Schuyler	5,400	.....	.....	.....
Seneca	1,800	.....	4,000	.....
Steuben	7,095	3,000	62,700	4,000
Suffolk	11,465	3,500	53,000	50,900
Sullivan	1,650	.....	.....	.....
Tioga	9,750	.....	.....	5,000
Tompkins	14,940	45,100	.....	10,000
Ulster	41,000	89,900	.....	6,000
Warren	9,035	62,350	56,000	30,500
Washington	16,900	9,000	22,500	8,000
Wayne	9,620	.....	7,800	.....
Westchester	73,200	715,800	4,000	3,197,300
Wyoming	4,200	200	19,000	2,000
Yates	2,220	6,000	.....	5,000
	$1,695,970	$24,023,315	$5,991,055	$31,712,960

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RECAPITULATION

COUNTIES	Charitable			Curative	
	County, city, town and village homes	Homes for children	Homes for veteran soldiers and sailors	General hospitals and dispensaries	Hospitals for insane
Albany	$210,000	$542,000	.....	$2,374,000	.....
Allegany	62,694	.....	.....	.....	.....
Bronx	.....	4,580,100	$500	4,042,590	.....
Broome	145,000	7,000	.....	100,000	$1,610,000
Cattaraugus	62,000	65,000	.....	107,000	.....
Cayuga	63,000	20,700	.....	83,660	.....
Chautauqua	110,000	107,300	.....	187,350	.....
Chemung	.....	50,000	.....	306,200	.....
Chenango	30,000	.....	400,000	4,000	.....
Clinton	94,550	55,000	.....	118,500	.....
Columbia	80,000	26,300	.....	48,200	.....
Cortland	50,040	7,200	.....	80,050	.....
Delaware	28,000	.....	.....	4,000	.....
Dutchess	75,000	210,500	.....	70,800	4,305,700
Erie	600,000	2,121,686	.....	1,276,195	4,450,000
Essex	42,000	.....	.....	333,650	.....
Franklin	12,000	.....	.....	98,720	.....
Fulton	30,000	2,900	.....	132,000	.....
Genesee	58,150	.....	.....	30,000	.....
Greene	15,000	4,400	.....	.....	.....
Hamilton	.....	.....	.....	.....	.....
Herkimer	125,000	.....	.....	50,000	.....
Jefferson	34,000	41,200	.....	203,600	.....
Kings	.....	1,968,800	34,000	7,326,550	619,000
Lewis	30,000	.....	.....	.....	.....
Livingston	75,000	.....	.....	.....	94,600
Madison	75,000	15,400	.....	17,000	.....
Monroe	99,000	476,000	.....	1,483,550	1,187,500
Montgomery	45,000	25,000	.....	140,000	.....
Nassau	.....	64,000	.....	83,000	.....
New York	12,717,400	5,165,500	.....	34,268,165	5,015,700
Niagara	225,500	.....	.....	313,360	.....
Oneida	260,000	105,200	.....	537,900	2,200,800
Onondaga	500,000	286,000	.....	695,750	.....
Ontario	50,000	52,000	.....	116,000	.....
Orange	53,900	49,000	.....	57,100	1,275,000
Orleans	100,000	.....	.....	5,000	.....
Oswego	30,000	101,000	.....	110,000	.....
Otsego	50,000	.....	.....	74,800	.....
Putnam	.....	.....	7,000	.....	.....
Queens	.....	420,000	.....	1,881,000	155,550
Rensselaer	250,000	482,950	.....	1,397,250	.....
Richmond	20,200	1,439,000	2,334,900	4,252,400	.....
Rockland	91,800	470,100	.....	43,000	.....
Saint Lawrence	100,000	64,700	.....	75,000	.....
Saratoga	.....	39,800	.....	55,300	.....
Schenectady	250,000	32,500	.....	211,000	.....
Schoharie	.....	.....	.....	.....	.....
Schuyler	.....	.....	.....	.....	.....
Seneca	15,000	25,000	.....	.....	538,600
Steuben	60,000	19,000	1,000,000	62,100	.....
Suffolk	100,000	211,200	.....	97,000	3,087,500
Sullivan	109,000	58,400	.....	.....	.....
Tioga	25,000	.....	.....	.....	.....
Tompkins	41,000	196,500	.....	101,200	.....
Ulster	128,800	60,000	.....	110,000	.....
Warren	10,200	.....	.....	140,000	.....
Washington	50,000	.....	.....	250,000	.....
Wayne	75,000	560,664	.....	.....	.....
Westchester	318,600	6,780,050	.....	5,562,500	.....
Wyoming	30,000	.....	.....	.....	.....
Yates	.....	.....	.....	.....	.....
Total	$17,911,834	$27,009,050	$3,776,400	$69,116,440	$24,539,950

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— Continued

COUNTIES	CURATIVE — (*Concluded*)					
	Tuberculosis hospitals	Hospitals for contagious diseases	Hospitals for convalescents	Maternity hospitals	Hospitals for children	Hospitals for other special diseases
Albany	.....	$1,300	.....	.....	.....	$40,000
Allegany	.....	.....	.....	.....	.....	.....
Bronx	.....	.....	.....	$9,300	.....	11,000
Broome	$2,000	.....	.....	.....	.....	.....
Cattaraugus	400	.....	.....	.....	.....	.....
Cayuga	.....	.....	.....	.....	.....	.....
Chautauqua	.....	.....	.....	.....	.....	.....
Chemung	20,000	.....	.....	.....	.....	.....
Chenango	15,000	1,200	.....	.....	.....	.....
Clinton	.....	.....	.....	.....	.....	.....
Columbia	.....	.....	.....	.....	.....	.....
Cortland	.....	.....	.....	.....	.....	.....
Delaware	4,000	.....	.....	.....	.....	.....
Dutchess	130,000	.....	$100,000	.....	.....	.....
Erie	145,000	.....	.....	.....	$116,845	107,390
Essex	301,135	.....	.....	.....	.....	.....
Franklin	.....	.....	.....	.....	.....	.....
Fulton	16,000	.....	.....	.....	.....	.....
Genesee	.....	1,000	.....	.....	.....	.....
Greene	.....	.....	.....	.....	.....	.....
Hamilton	.....	.....	.....	.....	.....	.....
Herkimer	7,500	.....	.....	.....	.....	.....
Jefferson	25,000	.....	.....	.....	.....	.....
Kings	.....	.....	.....	59,500	100,500	201,000
Lewis	.....	.....	.....	.....	.....	.....
Livingston	.....	.....	.....	.....	.....	.....
Madison	.....	.....	.....	.....	.....	.....
Monroe	225,000	.....	.....	.....	68,070	.....
Montgomery	.....	.....	.....	.....	.....	.....
Nassau	.....	.....	.....	.....	.....	.....
New York	51,000	893,500	.....	34,000	236,000	2,531,500
Niagara	.....	.....	.....	.....	.....	4,500
Oneida	.....	.....	.....	.....	.....	.....
Onondaga	500,000	.....	.....	.....	.....	.....
Ontario	20,000	1,000	.....	.....	.....	.....
Orange	.....	600	.....	.....	.....	.....
Orleans	.....	.....	.....	.....	.....	.....
Oswego	35,000	.....	.....	.....	.....	.....
Otsego	30,000	.....	.....	.....	.....	.....
Putnam	.....	.....	.....	.....	.....	.....
Queens	.....	.....	.....	.....	.....	.....
Rensselaer	108,000	8,000	.....	.....	.....	.....
Richmond	.....	.....	.....	.....	.....	.....
Rockland	.....	.....	.....	.....	.....	.....
Saint Lawrence	4,000	.....	.....	.....	.....	.....
Saratoga	125,000	.....	.....	.....	.....	.....
Schenectady	58,000	.....	.....	.....	.....	.....
Schoharie	.....	.....	.....	.....	.....	.....
Schuyler	.....	.....	.....	.....	.....	.....
Seneca	.....	.....	.....	.....	.....	.....
Steuben	35,000	.....	.....	.....	.....	.....
Suffolk	43,000	.....	.....	.....	.....	.....
Sullivan	200,000	.....	.....	.....	.....	.....
Tioga	.....	.....	.....	.....	.....	.....
Tompkins	8,000	.....	.....	.....	.....	.....
Ulster	1,450	.....	.....	.....	.....	.....
Warren	.....	.....	.....	.....	.....	.....
Washington	.....	.....	.....	.....	.....	.....
Wayne	.....	.....	.....	.....	.....	.....
Westchester	285,350	.....	.....	.....	.....	.....
Wyoming	.....	.....	.....	.....	.....	.....
Yates	.....	.....	.....	.....	.....	.....
Total	$2,394,835	$906,600	$100,000	$102,800	$521,415	$2,895,390

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RECAPITULATION

COUNTIES	PROTECTIVE			
	Fire	Police	Jails, penitentiaries and other places for punishment of crime	Lighthouses
Albany	$377,100	$196,000	$500,000	.....
Allegany	14,300	.....	100	.....
Bronx	1,243,100	784,000	1,400,000	$21,500
Broome	118,650	40,000	.....	.....
Cattaraugus	27,500	15,000	200	.....
Cayuga	59,500	.....	1,201,000	1,800
Chautauqua	83,830	.....	25,000	53,000
Chemung	149,180	.....	3,601,500	.....
Chenango	4,200	.....	18,000	.....
Clinton	4,000	.....	2,336,750	5,000
Columbia	39,300	.....	15,000	.....
Cortland	40,050	.....	.....	.....
Delaware	34,600	.....	30,000	.....
Dutchess	206,100	.....	.....	.....
Erie	800,860	408,390	810,470	4,754,230
Essex	21,500	.....	6,500	27,170
Franklin	9,425	.....	2,500	.....
Fulton	31,100	.....	35,000	.....
Genesee	5,900	15,000	50,000	.....
Greene	20,700	.....	.....	.....
Hamilton	.....	.....	.....	.....
Herkimer	63,500	.....	.....	.....
Jefferson	81,100	.....	75,000	50,000
Kings	2,696,875	2,183,600	516,000	15,500
Lewis	3,000	.....	8,000	.....
Livingston	10,700	.....	1,500	.....
Madison	14,100	3,000	200	.....
Monroe	873,800	228,200	105,300	25,000
Montgomery	45,500	.....	61,000	.....
Nassau	243,075	.....	.....	.....
New York	5,432,000	5,522,000	21,980,000	.....
Niagara	193,800	71,500	.....	65,000
Oneida	196,400	.....	55,000	.....
Onondaga	400,750	.....	393,800	.....
Ontario	511,800	.....	30,000	.....
Orange	154,025	.....	.....	.....
Orleans	1,000	.....	450,000	.....
Oswego	47,000	.....	90,800	703,500
Otsego	24,550	.....	.....	.....
Putnam	3,000	.....	.....	.....
Queens	863,750	584,100	.....	.....
Rensselaer	291,500	95,000	200,000	.....
Richmond	269,200	15,400	.....	785,300
Rockland	99,200	.....	1,500	5,000
Saint Lawrence	64,000	5,000	20,000	11,500
Saratoga	33,300	.....	.....	.....
Schenectady	100	.....	.....	.....
Schoharie	2,900	.....	.....	.....
Schuyler	.....	.....	.....	.....
Seneca	26,500	.....	40,000	.....
Steuben	41,800	.....	.....	.....
Suffolk	147,700	.....	1,700	376,000
Sullivan	2,100	.....	.....	.....
Tioga	33,750	.....	45,000	.....
Tompkins	35,250	.....	15,000	.....
Ulster	48,500	.....	3,000	104,000
Warren	21,000	.....	.....	.....
Washington	64,300	.....	450,000	.....
Wayne	49,800	.....	20,000	.....
Westchester	854,600	268,500	2,437,800	.....
Wyoming	63,800	.....	35,000	.....
Yates	7,600	.....	30,000	.....
Total	$17,307,520	$10,434,690	$37,097,620	$7,003,500

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— Continued

COUNTIES	DEFENSIVE			
	Armories	Forts and army posts	Military reservations and rifle ranges	Arsenals, storehouses and army and navy administration buildings
Albany	$475,000			$1,749,374
Allegany				
Bronx	1,765,000	$1,500,000		
Broome	150,000			
Cattaraugus	15,000			
Cayuga	240,000			
Chautauqua	38,400			
Chemung	80,000			
Chenango				
Clinton		750,000		
Columbia	60,000			
Cortland				
Delaware	40,000			
Dutchess	60,000		$35,000	
Erie	1,703,365		1,200	
Essex				
Franklin	22,000			
Fulton	100,000			
Genesee				
Greene	40,000			
Hamilton				
Herkimer	50,000			
Jefferson	75,000	1,031,500		
Kings	3,868,000	1,750,000	134,500	16,175,700
Lewis				
Livingston				
Madison				
Monroe	420,000			
Montgomery	100,000			
Nassau				
New York	10,940,000		6,900,000	655,000
Niagara	100,000			
Oneida	90,000			
Onondaga	700,000			
Ontario				
Orange	212,000		10,401,000	
Orleans	80,000			
Oswego	595,000			
Otsego	75,000			
Putnam			10,000	
Queens	90,000	1,574,500		
Rensselaer	79,497		5,000	
Richmond		1,781,000		
Rockland				
Saint Lawrence	60,000			
Saratoga	40,000			
Schenectady	125,000			
Schoharie		4,000		
Schuyler				
Seneca				
Steuben	100,000			
Suffolk	17,000	1,867,500	204,000	
Sullivan				
Tioga				
Tompkins				
Ulster				
Warren	40,000			
Washington		40,000		
Wayne				
Westchester	380,000	2,000,000	100,000	
Wyoming				
Yates				
Total	$23,025,262	$12,298,500	$17,790,700	$18,580,074

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RECAPITULATION

COUNTIES	Public Utilities				
	Water systems	Lighting systems	Sewerage systems and disposal plants	Public baths	Public markets
Albany	$3,346,000	$15,000		$141,000	$200,000
Allegany	176,840				
Bronx	21,195,800	150,800	$32,789,900	167,000	
Broome	3,103,000	15,000		2,000	
Cattaraugus	516,550	20,000	215,000		
Cayuga	66,300		150,000		
Chautauqua	487,145	114,700	1,000		28,280
Chemung	664,800				
Chenango	107,000				
Clinton					
Columbia	235,000	5,000			1,000
Cortland	60,400	12,000			
Delaware	29,000				
Dutchess	50,000		20,000		
Erie	14,973,400	21,500	232,760	41,405	1,072,315
Essex	8,640	14,600			
Franklin	6,000	8,000			
Fulton	17,250		300,000		
Genesee	330,500	76,000	250,000		
Greene	80,000				
Hamilton					
Herkimer	328,000	39,000			
Jefferson	848,000		2,500		
Kings	27,112,700	350,000	31,744,025	533,000	1,252,500
Lewis	60,000				
Livingston	200,320		90,000		
Madison	320,000				
Monroe	451,300	3,000	710,000	38,500	190,000
Montgomery					
Nassau	109,000	50,000	3,000		
New York	40,585,950	450,000	18,702,000	2,025,700	3,480,000
Niagara	1,778,000		1,609,000		84,400
Oneida	180,900	40,000			
Onondaga	6,575,100				
Ontario	135,000	18,000			
Orange	149,820		75,000		
Orleans	32,800	16,000	25,000		
Oswego	1,221,793		28,000		
Otsego	58,000	2,500			
Putnam					
Queens	7,811,050	412,000	8,931,275	12,000	
Rensselaer	127,000			211,800	40,000
Richmond	4,643,900	63,500	2,257,900		
Rockland	58,000				
Saint Lawrence	296,000				
Saratoga	211,000		1,000		600
Schenectady	732,000		133,000		112,600
Schoharie	52,500				
Schuyler					
Seneca			15,000		
Steuben	108,000				
Suffolk	180,000				
Sullivan					
Tioga	256,000	13,000			
Tompkins	760,500	4,000			
Ulster	50,000		75,000		
Warren	350,000				
Washington	75,000				
Wayne	278,500		295,000		
Westchester	6,066,800		351,825	68,500	
Wyoming	235,500	40,796	1,000		
Yates	100,000				
Total	$147,992,058	$1,954,396	$99,008,185	$3,240,905	$6,461,695

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— Continued

COUNTIES	Public Utilities — (Concluded)		Administration Buildings		Miscellaneous
	Bridges, docks and ferries	Subways	Post office buildings	Courthouse and administration buildings and grounds	Cemeteries
Albany	$2,638,500	.....	$925,000	$38,664,823	$9,600,500
Allegany	332,350	.....	.....	205,150	387,940
Bronx	9,963,575	$5,923,410	130,000	2,164,010	8,487,300
Broome	108,249	.....	165,000	1,229,700	187,820
Cattaraugus	725,030	.....	120,000	220,555	172,575
Cayuga	114,710	.....	155,000	163,145	331,125
Chautauqua	335,240	.....	112,785	274,075	798,055
Chemung	68,300	.....	250,000	391,580	340,640
Chenango	56,705	.....	.....	70,950	157,375
Clinton	73,152	.....	.....	251,810	15,025
Columbia	227,805	.....	75,000	327,450	139,485
Cortland	81,185	.....	70,000	74,872	303,695
Delaware	130,822	.....	.....	136,100	74,400
Dutchess	172,025	.....	5,500	352,450	219,850
Erie	3,103,130	.....	1,720,000	4,643,440	2,336,885
Essex	249,280	.....	.....	107,850	76,505
Franklin	131,175	.....	60,000	88,040	12,630
Fulton	17,035	.....	250,000	159,900	295,800
Genesee	253,414	.....	68,000	115,900	629,310
Greene	429,925	.....	.....	169,650	52,400
Hamilton	52,050	.....	.....	23,900	1,320
Herkimer	1,460,790	.....	.....	292,315	226,620
Jefferson	320,375	.....	75,000	363,600	842,250
Kings	42,753,555	53,454,700	1,154,500	5,058,595	14,048,250
Lewis	125,622	.....	.....	61,510	71,030
Livingston	150,760	.....	.....	142,070	88,400
Madison	95,865	.....	.....	239,685	175,170
Monroe	236,050	.....	.....	4,019,200	973,340
Montgomery	926,650	.....	50,000	85,150	198,250
Nassau	104,000	.....	.....	361,500	172,500
New York	228,551,470	151,182,600	16,500,000	59,993,152	3,402,000
Niagara	205,032	.....	330,000	795,675	1,317,525
Oneida	701,215	.....	537,000	1,229,375	329,390
Onondaga	691,835	.....	364,000	2,835,750	1,543,775
Ontario	136,825	.....	75,000	333,815	628,510
Orange	166,000	.....	245,500	1,341,170	810,470
Orleans	3,181,900	.....	.....	176,500	1,514,230
Oswego	82,740	.....	260,000	377,890	410,395
Otsego	211,887	.....	95,000	177,150	369,490
Putnam	12,700	.....	.....	50,000	64,875
Queens	8,793,515	7,560,350	.....	1,305,150	10,513,050
Rensselaer	475,700	.....	482,500	1,108,600	238,750
Richmond	2,331,675	.....	.....	2,867,425	453,650
Rockland	75,900	.....	.....	228,800	156,800
Saint Lawrence	748,560	.....	145,000	379,360	663,280
Saratoga	5,054,370	.....	64,500	656,315	293,365
Schenectady	81,000	.....	180,000	3,613,500	402,275
Schoharie	207,633	.....	.....	56,125	330,100
Schuyler	53,610	.....	.....	13,000	34,245
Seneca	26,010	.....	19,000	106,000	105,415
Steuben	294,410	.....	155,000	274,200	608,185
Suffolk	148,285	.....	.....	506,100	489,500
Sullivan	80,995	.....	.....	5,550	28,220
Tioga	48,035	.....	.....	94,470	736,785
Tompkins	148,885	.....	50,000	99,095	250,408
Ulster	339,093	.....	75,000	366,090	136,560
Warren	124,320	.....	85,000	95,600	49,295
Washington	1,328,200	.....	.....	130,255	394,900
Wayne	7,004,534	.....	60,000	135,400	1,299,325
Westchester	508,675	.....	391,000	3,132,545	2,159,500
Wyoming	191,105	.....	.....	134,830	138,370
Yates	57,415	.....	40,000	74,800	56,750
Total	$327,500,853	$218,121,060	$25,539,285	$143,152,662	$71,345,833

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RECAPITULATION — Concluded

COUNTIES	Miscellaneous — (*Concluded*)			
	Fish hatcheries and game farms	Indian reservations	Reforested lands	Property purchased with pension money
Albany				$307,530
Allegany				147,605
Bronx				52,225
Broome				590,524
Cattaraugus		$49,940	$2,800	224,806
Cayuga				268,131
Chautauqua	$12,250			371,650
Chemung				335,215
Chenango			150	147,150
Clinton				63,825
Columbia	1,500			80,775
Cortland				137,169
Delaware			100	96,605
Dutchess				93,670
Erie		521,600		767,049
Essex				86,633
Franklin		140,000		30,546
Fulton				183,835
Genesee		150,000		123,190
Greene				56,249
Hamilton				2,805
Herkimer	2,400			122,920
Jefferson	8,000			349,533
Kings				365,215
Lewis				50,519
Livingston	20,000			99,900
Madison			4,500	177,286
Monroe				617,554
Montgomery				44,967
Nassau	11,000			56,280
New York				22,100
Niagara		321,000		191,799
Oneida		1,125		463,135
Onondaga		50,000		747,847
Ontario				138,678
Orange				221,666
Orleans				56,600
Oswego	6,000		1,900	261,817
Otsego				110,080
Putnam				9,925
Queens				187,055
Rensselaer				280,471
Richmond				42,845
Rockland				20,500
Saint Lawrence	5,000		2,000	172,285
Saratoga			100	109,969
Schenectady				113,369
Schoharie				66,667
Schuyler				32,928
Seneca				77,855
Steuben	8,600			378,506
Suffolk	3,000	58,500		125,969
Sullivan				20,700
Tioga				103,712
Tompkins				207,059
Ulster				175,830
Warren	8,160		200	149,119
Washington				113,166
Wayne				215,629
Westchester				237,899
Wyoming				108,966
Yates				104,980
Total	$85,910	$1,292,165	$11,750	$11,320,487

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TABULATION

OF THE

ASSESSMENT OF INCORPORATED COMPANIES

BY

CITIES AND TOWNS FOR THE YEAR 1918, AS REPORTED BY CLERKS OF BOARDS OF SUPERVISORS

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ASSESSED VALUES OF PROPERTY OF INCORPORA MENT ROLLS OF CITIES AND

REPORTED TO STATE TAX DEPARTMENT

ALBANY

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Albany, city	$7,127,440	$6,585,400	$1,062,080	$1,000,000
Cohoes, city	716,805	289,000	132,090	.....
Watervliet, city	759,050	54,855	278,885	.....
Berne	7,262	.....	.....	.....
Bethlehem	89,530	379,040	490	.....
Coeymans	43,995	415,950	15,480	.....
Colonie	612,430	2,136,100	.....	.....
Green Island	354,150	541,681	196,560	.....
Guilderland	32,300	262,000	1,300	.....
Knox	3,525	50,700	.....	.....
New Scotland	52,920	176,150	13,760	.....
Rensselaerville	4,120	.....	.....	.....
Westerlo	3,354	.....	.....	.....
Total	$9,806,881	$10,890,876	$1,700,645	$1,000,000

ALLEGANY

Assessed values of property

Alfred	$36,120	$80,000	.....	.....
Allen	3,266	.....	.....	.....
Alma	12,960	.....	.....	.....
Almond	21,261	40,000	.....	.....
Amity	23,230	17,900	$1,512	.....
Andover	35,122	68,050	1,330	.....
Angelica	19,194	84,468	2,970	.....
Belfast	15,028	228,650	.....	.....
Birdsall	1,049	26,000	.....	.....
Bolivar	50,375	40,050	1,105	.....
Burns	12,525	209,000	3,480	.....
Caneadea	2,520	671,370	.....	.....
Centerville	1,485	24,240	.....	.....
Clarksville	2,635	.....	.....	.....
Cuba	67,537	161,800	12,375	.....
Friendship	38,114	120,000	4,420	.....
Genesee	44,770	44,613	.....	.....
Granger	1,820	156,000	.....	.....
Grove	5,232	89,500	.....	.....
Hume	10,450	317,128	.....	.....
Independence	13,388	10,000	910	.....
New Hudson	2,280	89,400	.....	.....
Rushford	2,910	2,500	.....	.....
Scio	15,385	32,970	.....	.....
Ward	1,155	.....	.....	.....
Wellsville	114,527	106,050	2,925	.....
West Almond	852	1,300	.....	.....
Willing	4,311	48,890	.....	.....
Wirt	14,450	52,908	408	.....
Total	$573,951	$2,722,787	$31,435	.....

NOTE.— For continuation of this table, see page 000.

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TED COMPANIES AS SHOWN UPON LOCAL ASSESS-
TOWNS FOR THE YEAR 1918
BY CLERKS OF BOARDS OF SUPERVISORS

COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city	$621,500	$2,278,400	.....	$1,416,500	$3,096,360	$350,000
Cohoes, city	12,600	221,000	$10,000	1,032,200	306,000	.....
Watervliet, city	130,800	234,600	.....	103,650	158,950	.....
Berne	.....	.....	.....	.....	.....	.....
Bethlehem	.....	.....	.....	4,000	45,850	.....
Coeymans	.....	.....	.....	16,900	12,840	.....
Colonie	73,300	399,490	.....	99,000	124,950	.....
Green Island	5,300	91,350	.....	.....	29,520	.....
Guilderland	2,000	.....	.....	1,000	23,650	.....
Knox	.....	.....	.....	.....	.....	.....
New Scotland	.....	.....	.....	.....	15,600	.....
Rensselaerville	.....	.....	.....	.....	.....	.....
Westerlo	.....	.....	.....	.....	.....	.....
Total	$845,500	$3,224,840	$10,000	$2,673,250	$3,813,720	$350,000

COUNTY

of incorporated companies

Alfred	.....	.....	.....	$5,000	$31,600	.....
Allen	.....	.....	.....	.....	.....	.....
Alma	.....	.....	.....	104,960	9,120	.....
Almond	.....	.....	.....	2,500	18,750	.....
Amity	.....	.....	.....	250	11,970	.....
Andover	.....	.....	.....	95,300	26,460	.....
Angelica	.....	.....	.....	2,170	11,385	.....
Belfast	.....	.....	.....	.....	9,860	.....
Birdsall	.....	.....	.....	.....	.....	.....
Bolivar	$7,500	$6,500	.....	69,470	19,175	.....
Burns	.....	.....	.....	.....	.....	.....
Caneadea	.....	.....	.....	.....	.....	.....
Centerville	.....	.....	.....	.....	.....	.....
Clarksville	.....	.....	.....	37,970	930	.....
Cuba	.....	.....	.....	5,000	42,300	.....
Friendship	.....	.....	.....	3,800	24,820	.....
Genesee	60,381	37,400	.....	54,982	3,575	.....
Granger	.....	.....	.....	.....	.....	.....
Grove	.....	.....	.....	.....	.....	.....
Hume	.....	.....	.....	7,100	3,355	.....
Independence	.....	.....	.....	45,000	9,295	.....
New Hudson	.....	.....	.....	.....	.....	.....
Rushford	.....	.....	.....	.....	.....	.....
Scio	.....	.....	.....	1,800	10,175	.....
Ward	.....	.....	.....	.....	.....	.....
Wellsville	.....	.....	.....	19,824	85,085	.....
West Almond	.....	.....	.....	.....	.....	.....
Willing	.....	.....	.....	70,450	2,450	.....
Wirt	.....	.....	.....	13,130	9,724	.....
Total	$67,881	$43,900	.....	$538,706	$330,029	.....

NOTE.— For continuation of this table, see page 000.

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ALBANY

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city	.....	.....	.....	$995,500	$690,600	.....
Cohoes, city	.....	.....	.....	22,000	57,715	$12,000
Watervliet, city	.....	.....	.....	24,000	86,615	.....
Berne	.....	.....	.....	.....	7,262	.....
Bethlehem	.....	$10,500	.....	15,295	32,690	.....
Coeymans	.....	.....	.....	11,050	15,675	.....
Colonie	.....	7,700	.....	17,665	80,290	.....
Green Island	.....	15,300	.....	1,000	21,420	.....
Guilderland	.....	.....	.....	6,200	7,350	.....
Knox	.....	.....	.....	.....	3,525	.....
New Scotland	$1,700	6,960	.....	4,600	16,600	.....
Rensselaerville	.....	1,600	.....	.....	2,520	.....
Westerlo	.....	.....	.....	.....	3,354	.....
Total	$1,700	$42,060	.....	$1,097,310	$1,025,616	$12,000

ALLEGANY

Assessed values of property of

Alfred	.....	.....	.....	$4,700	$4,520	.....
Allen	.....	.....	.....	.....	3,266	.....
Alma	.....	.....	.....	430	3,840	.....
Almond	.....	.....	.....	2,260	2,511	.....
Amity	.....	.....	.....	2,325	9,748	.....
Andover	.....	.....	.....	5,570	7,332	.....
Angelica	.....	.....	.....	1,029	4,839	.....
Belfast	.....	.....	.....	890	5,168	.....
Birdsall	.....	.....	.....	1,000	1,049	.....
Bolivar	.....	$13,650	.....	.....	9,945	.....
Burns	.....	.....	.....	11,750	9,045	.....
Caneadea	.....	.....	.....	2,715	2,520	.....
Centerville	.....	.....	.....	660	1,485	.....
Clarksville	.....	.....	.....	400	1,705	.....
Cuba	.....	.....	.....	1,330	12,862	.....
Friendship	.....	.....	.....	6,850	8,874	.....
Genesee	.....	.....	.....	2,088	3,795	.....
Granger	.....	.....	.....	.....	1,820	.....
Grove	.....	.....	.....	2,892	5,232	.....
Hume	.....	2,750	.....	4,700	4,345	.....
Independence	$600	2,600	.....	2,700	583	.....
New Hudson	.....	.....	.....	.....	2,280	.....
Rushford	.....	.....	.....	300	2,910	.....
Scio	.....	.....	.....	4,220	5,210	.....
Ward	.....	.....	.....	200	1,155	.....
Wellsville	.....	.....	.....	19,290	26,517	.....
West Almond	600	.....	.....	800	852	.....
Willing	.....	.....	.....	3,385	1,861	.....
Wirt	550	.....	.....	555	4,318	.....
Total	$1,750	$19,000	.....	$83,039	$149,587	.....

NOTE.— For conclusion of this table, see page 000.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany, city	$3,706,300			$4,892,190		$141,000
Cohoes, city	3,860,900			84,080		6,600
Watervliet, city	122,700			29,025		
Berne	1,000					
Bethlehem	464,700			9,150		
Coeymans	138,150			7,700		
Colonie	831,850		$4,000	87,975		10,000
Green Island	208,300			59,100		
Guilderland	4,300		7,500	6,100		
Knox						600
New Scotland	44,400					
Rensselaerville	6,000					
Westerlo						
Total	$9,388,600		$11,500	$5,175,320		$158,200

— Concluded

incorporated companies — Concluded

Alfred						
Allen						
Alma	$27,900					
Almond						
Amity						
Andover	44,300					
Angelica						
Belfast	3,000			$6,900		
Birdsall						
Bolivar	2,150					
Burns						
Caneadea						
Centerville						
Clarksville	41,300					
Cuba				7,250		
Friendship	350					
Genesee	10,870					
Granger				3,800		
Grove						
Hume						
Independence	10,425					
New Hudson						
Rushford						
Scio	46,160					
Ward						
Wellsville	490,121		$2,500	58,050		$7,500
West Almond						
Willing	44,710					
Wirt	51,815					
Total	$773,101		$2,500	$76,000		$7,500

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BROOME

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Binghamton, city	$2,369,617	$1,145,795	$470,316	
Barker	9,168	157,895		
Binghamton	1,675	5,000		
Chenango	15,810	240,100		
Colesville	31,494	292,921	18,386	
Conklin	6,001	269,250		
Dickinson	52,582	72,075	6,150	
Fenton	4,491	172,000		
Kirkwood	7,275	280,000		
Lisle	19,556	93,623	2,438	
Maine	28,920			
Nanticoke	5,644			
Sanford	32,407	243,400	3,575	
Triangle	12,934	30,000	1,508	
Union	578,962	295,000	144,975	
Vestal	84,120	149,405	64,701	
Windsor	11,440	276,000	1,360	
Total	$3,272,096	$3,722,464	$713,409	

CATTARAUGUS

Assessed values of property

Olean, city	$646,660	$688,560	$48,112	
Salamanca, city	228,960	433,300	21,960	
Allegany	97,760	258,100	11,492	
Ashford	14,592	87,000		
Carrollton	41,211	314,800	1,710	
Cold Spring	5,184	180,590		
Conewango	8,580	82,195		
Dayton	18,672	179,050		
East Otto	2,420			
Elko	3,080	81,314		
Ellicottville	25,728	180,000	2,752	
Farmersville	9,717	93,000		
Franklinville	33,270	181,395	720	
Fredonia	9,670	91,340		
Great Valley	17,710	439,112		
Hinsdale	12,062	325,795		
Humphrey	2,816			
Ischua	8,579	119,150		
Leon	5,130	2,500		
Little Valley	38,191	60,000	1,404	
Lyndon	2,062			
Machias	8,798	188,400		
Mansfield	3,810	9,000		
Napoli	4,104			
New Albion	31,898	69,000	1,885	
Olean	25,350	132,650		
Otto	8,883			
Perrysburg	13,024	50,000	969	
Persia	61,024	96,699	5,504	
Portville	57,165	191,970	1,140	
Randolph	22,312	71,391	6,500	
Red House	3,465	100,100		
Salamanca	11,820	73,940		
South Valley	3,150	77,500		
Yorkshire	12,950	79,366	4,650	
Total	$1,499,807	$4,937,217	$108,798	

NOTE.— For continuation of this table, see page 000.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city	$330,905	$542,850	$20,000	$322,700	$1,128,204	.....
Barker	.....	.....	.....	.....	.....	.....
Binghamton	.....	.....	.....	.....	.....	.....
Chenango	.....	.....	.....	.....	6,256	.....
Colesville	.....	.....	.....	22,162	5,684	.....
Conklin	.....	.....	.....	.....	.....	.....
Dickinson	2,500	23,616	.....	6,500	18,942	.....
Fenton	.....	.....	.....	300	1,824	.....
Kirkwood	.....	.....	.....	.....	.....	.....
Lisle	.....	.....	.....	.....	.....	.....
Maine	.....	.....	.....	.....	13,090	.....
Nanticoke	.....	.....	.....	.....	.....	.....
Sanford	.....	.....	.....	1,100	13,200	.....
Triangle	.....	.....	.....	1,000	986	.....
Union	53,500	194,850	.....	105,000	104,025	.....
Vestal	.....	.....	.....	.....	567	.....
Windsor	.....	.....	.....	3,000	2,320	.....
Total	$386,905	$761,316	$20,000	$461,762	$1,295,098	.....

COUNTY

of incorporated companies

Olean, city	$65,508	$151,930	.....	$180,036	$370,140	$15,140
Salamanca, city	16,000	72,000	.....	20,000	83,520	.....
Allegany	50,701	31,200	.....	7,260	38,376	.....
Ashford	.....	.....	.....	300	1,254	.....
Carrollton	47,125	16,530	.....	18,625	8,664	.....
Cold Spring	.....	.....	.....	.....	48	.....
Conewango	.....	.....	.....	2,155	3,692	.....
Dayton	.....	.....	.....	2,150	2,530	.....
East Otto	.....	.....	.....	.....	.....	.....
Elko	.....	.....	.....	.....	.....	.....
Ellicottville	.....	.....	.....	1,200	6,272	.....
Farmersville	.....	.....	.....	.....	.....	.....
Franklinville	.....	.....	.....	22,320	16,500	5,000
Fredonia	.....	.....	.....	.....	.....	.....
Great Valley	11,786	4,400	.....	3,300	3,575	.....
Hinsdale	.....	.....	.....	5,035	2,368	.....
Humphrey	.....	.....	.....	.....	960	.....
Ischua	.....	.....	.....	5,250	715	.....
Leon	.....	.....	.....	.....	.....	.....
Little Valley	27,560	4,320	.....	49,300	21,600	.....
Lyndon	.....	.....	.....	.....	.....	.....
Machias	.....	.....	.....	.....	.....	.....
Mansfield	.....	.....	.....	125,000	600	.....
Napoli	.....	.....	.....	.....	.....	.....
New Albion	.....	.....	.....	2,500	19,955	.....
Olean	40,050	10,500	.....	14,700	7,200	.....
Otto	.....	.....	.....	130,200	6,930	.....
Perrysburg	.....	.....	.....	260	370	.....
Persia	.....	.....	.....	5,000	18,688	.....
Portville	17,300	33,000	.....	14,900	17,400	.....
Randolph	.....	.....	.....	3,050	5,900	.....
Red House	.....	.....	.....	61,600	1,100	.....
Salamanca	14,000	.....	.....	13,100	5,220	.....
South Valley	.....	.....	.....	.....	.....	.....
Yorkshire	.....	.....	.....	570	.....	.....
Total	$290,030	$323,850	.....	$687,811	$643,577	$20,142

NOTE.— For continuation of this table, see page 000.

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BROOME

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city	.....	.....	.....	$152,255	$228,247	.....
Barker	.....	.....	.....	13,065	9,168	.....
Binghamton	.....	.....	.....	.....	1,675	.....
Chenango	.....	.....	.....	5,960	9,554	.....
Colesville	.....	.....	.....	1,541	7,424	.....
Conklin	.....	.....	.....	3,000	6,001	.....
Dickinson	.....	.....	.....	6,500	3,874	.....
Fenton	.....	.....	.....	6,420	2,667	.....
Kirkwood	.....	.....	.....	6,800	7,275	.....
Lisle	$17,000	$3,816	.....	5,040	13,302	.....
Maine	.....	.....	.....	2,050	15,830	.....
Nanticoke	.....	.....	.....	666	5,644	.....
Sanford	.....	9,900	.....	10,490	5,732	.....
Triangle	1,800	7,076	.....	1,325	3,364	.....
Union	45,000	98,850	.....	24,950	36,262	.....
Vestal	.....	.....	.....	11,092	18,852	.....
Windsor	.....	.....	.....	4,350	7,730	.....
Total	$63,800	$119,642	.....	$255,504	$382,631	.....

CATTARAUGUS

Assessed values of property of

Olean, city	.....	.....	.....	$11,084	$76,508	.....
Salamanca, city	.....	.....	.....	20,100	51,480	.....
Allegany	.....	.....	.....	2,220	16,692	.....
Ashford	$800	$3,306	.....	3,550	10,032	.....
Carrollton	.....	.....	.....	5,200	14,307	.....
Cold Spring	.....	.....	.....	4,900	5,136	.....
Conewango	.....	.....	.....	625	4,888	.....
Dayton	.....	.....	.....	8,870	16,142	.....
East Otto	.....	.....	.....	.....	2,420	.....
Elko	.....	.....	.....	.....	3,080	$435
Ellicottville	3,700	8,320	.....	3,550	8,384	.....
Farmersville	.....	.....	.....	1,520	9,717	.....
Franklinville	1,000	.....	.....	5,055	16,050	4,000
Freedom	8,000	.....	.....	1,500	9,670	.....
Great Valley	.....	.....	.....	4,342	9,735	.....
Hinsdale	.....	.....	.....	10,346	9,694	.....
Humphrey	.....	.....	.....	.....	1,856	.....
Ischua	.....	.....	.....	.....	7,864	.....
Leon	.....	.....	.....	4,600	5,130	.....
Little Valley	660	108	.....	2,360	10,759	.....
Lyndon	1,230	.....	.....	800	2,062	.....
Machias	3,000	4,240	.....	1,820	4,558	.....
Mansfield	.....	.....	.....	212	3,210	.....
Napoli	525	.....	.....	1,600	4,104	.....
New Albion	.....	.....	.....	6,350	10,058	.....
Olean	.....	.....	.....	5,275	7,650	.....
Otto	.....	.....	.....	.....	1,953	.....
Perrysburg	.....	57	.....	1,900	11,628	.....
Persia	.....	25,280	.....	3,115	11,552	2,000
Portville	.....	.....	.....	9,233	5,625	.....
Randolph	.....	.....	.....	2,805	9,912	.....
Red House	.....	.....	.....	.....	2,365	.....
Salamanca	.....	.....	.....	1,290	6,600	.....
South Valley	.....	.....	.....	.....	3,150	.....
Yorkshire	1,500	4,800	.....	1,250	3,500	.....
Total	$20,415	$46,111	.....	$125,472	$377,471	$6,435

NOTE.— For conclusion of this table, see page 187.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Binghamton, city	$1,616,465			$1,544,800		$5,000
Barker						
Binghamton						
Chenango	31,600					
Colesville	89,580					
Conklin						
Dickinson						
Fenton	200,000					
Kirkwood	4,000					
Lisle				3,500		
Maine	22,160					
Nanticoke						
Sanford	40,500					
Triangle	1,600					
Union	23,500					
Vestal						
Windsor	15,900					
Total	$2,045,305			$1,548,300		$5,000

— Concluded

incorporated companies — Concluded

Olean, city	$1,225,523			$12,535		
Salamanca, city	274,548			128,107		
Allegany	330,418			45,105		
Ashford	4,500					
Carrollton	122,225			3,950		
Cold Spring				300		
Conewango						
Dayton						
East Otto						
Elko	11,449					
Ellicottville	10,650					
Farmersville						
Franklinville	96,260		$18,000	10,500		
Freedom						
Great Valley	1,300			200		
Hinsdale						
Humphrey	6,625					
Ischua						
Leon						
Little Valley						
Lyndon						
Machias						
Mansfield						
Napoli						
New Albion	30,000			201,000		
Olean	361,650					
Otto						
Perrysburg	6,540					
Persia	232,200			23,850		
Portville	32,558					
Randolph						
Red House	36,750					
Salamanca						
South Valley						
Yorkshire						
Total	$2,783,196		$18,000	$425,547		

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CAYUGA

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Auburn, city	$798,300	$553,950	$59,025	.....
Aurelius	96,048	268,200	46,506	.....
Brutus	131,775	389,500	86,250	.....
Cato	44,968	83,000	32,956	.....
Conquest	3,567	.....	.....	.....
Fleming	12,060	90,000	.....	.....
Genoa	3,060	48,400	.....	.....
Ira	10,480	45,000	320	.....
Ledyard	10,836	78,600	.....	.....
Locke	4,279	70,000	.....	.....
Mentz	13,124	314,025	2,175	.....
Montezuma	151,200	205,730	144,270	.....
Moravia	21,184	55,500	1,088	.....
Niles	6,968	.....	.....	.....
Owasco	26,910	.....	.....	.....
Scipio	12,222	98,380	.....	.....
Sempronius	9,525	.....	.....	.....
Sennett	64,000	146,000	.....	.....
Springport	32,116	114,000	13,516	.....
Sterling	65,467	272,292	57,470	.....
Summerhill	3,850	.....	.....	.....
Throop	18,678	22,500	.....	.....
Venice	6,600	32,000	.....	.....
Victory	3,801	20,000	.....	.....
Total	$1,551,009	$2,907,077	$443,576	.....

CHAUTAUQUA

Assessed values of property

Dunkirk, city	$746,492	$458,445	$187,590	.....
Jamestown, city	1,357,552	477,100	43,520	.....
Arkwright	4,736	.....	.....	.....
Busti	67,161	228,000	8,052	.....
Carroll	15,895	85,000	.....	.....
Charlotte	3,691	.....	.....	.....
Chautauqua	140,767	344,180	3,551	.....
Cherry Creek	9,530	72,165	432	.....
Clymer	10,560	88,000	.....	.....
Dunkirk	27,527	260,275	.....	.....
Ellery	15,510	.....	.....	.....
Ellicott	150,783	138,975	3,551	.....
Ellington	6,916	17,000	.....	.....
French Creek	2,940	.....	.....	.....
Gerry	7,395	123,010	600	.....
Hanover	286,425	569,800	81,539	.....
Harmony	26,532	283,150	.....	.....
Kiantone	7,920	.....	.....	.....
Mina	2,403	.....	.....	.....
Poland	16,280	270,000	.....	.....
Pomfret	349,122	578,200	9,951	.....
Portland	117,204	792,600	15,290	.....
Ripley	87,185	480,000	.....	.....
Sheridan	106,610	885,000	.....	.....
Sherman	8,176	118,746	3,024	.....
Stockton	22,755	74,000	.....	.....
Villenova	3,782	.....	.....	.....
Westfield	238,420	636,177	11,505	.....
Total	$3,840,268	$6,979,823	$368,605	.....

NOTE.— For continuation of this table, see page 189.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city	$137,850	$177,000	.....	$197,000	$431,250	.....
Aurelius	.....	.....	.....	17,000	16,905	.....
Brutus	81,350	3,450	.....	40,640	9,300	.....
Cato	.....	.....	.....	.....	.....	.....
Conquest	.....	.....	.....	.....	.....	.....
Fleming	6,000	1,080	.....	3,500	480	.....
Genoa	.....	.....	.....	.....	.....	.....
Ira	.....	.....	.....	.....	.....	.....
Ledyard	.....	.....	.....	.....	2,592	.....
Locke	.....	.....	.....	.....	140	.....
Ments	90,755	3,975	.....	21,735	75	.....
Montezuma	68,038	2,450	.....	26,000	70	.....
Moravia	.....	.....	.....	.....	6,912	.....
Niles	.....	.....	.....	.....	.....	.....
Owasco	25,000	8,450	.....	.....	8,970	.....
Scipio	.....	.....	.....	.....	.....	.....
Sempronius	.....	.....	.....	.....	.....	.....
Sennett	800	21,760	.....	.....	192	.....
Springport	.....	.....	.....	5,500	9,548	.....
Sterling	.....	.....	.....	.....	.....	.....
Summerhill	.....	.....	.....	.....	.....	.....
Throop	55,000	.....	.....	8,750	.....	.....
Venice	.....	.....	.....	.....	.....	.....
Victory	.....	.....	.....	.....	.....	.....
Total	$464,793	$218,165	.....	$320,125	$486,434	.....

COUNTY

of incorporated companies

Dunkirk, city	$1,400	$146,250	.....	$22,825	$349,375	.....
Jamestown, city	185,250	234,600	.....	25,175	904,400	.....
Arkwright	.....	.....	.....	1,000	2,240	.....
Busti	23,750	35,990	.....	.....	6,527	.....
Carroll	47,245	5,829	.....	.....	2,345	.....
Charlotte	.....	.....	.....	.....	480	.....
Chautauqua	67,280	61,305	.....	16,010	58,022	.....
Cherry Creek	.....	.....	.....	5,100	3,240	.....
Clymer	.....	.....	.....	1,800	.....	.....
Dunkirk	15,640	.....	.....	20,180	16,705	.....
Ellery	160,669	2,460	.....	9,550	4,500	.....
Ellicott	17,600	45,560	.....	.....	72,427	.....
Ellington	.....	.....	.....	1,700	424	.....
French Creek	.....	.....	.....	.....	.....	.....
Gerry	.....	.....	.....	.....	120	.....
Hanover	98,200	12,931	.....	34,950	149,745	.....
Harmony	121,200	3,300	.....	4,000	3,168	.....
Kiantone	33,000	.....	.....	29,990	1,800	.....
Mina	.....	.....	.....	.....	.....	.....
Poland	.....	.....	.....	100	990	.....
Pomfret	13,000	92,628	.....	8,260	209,808	.....
Portland	23,350	33,000	$1,200	4,000	42,570	.....
Ripley	14,300	35,000	.....	.....	2,940	.....
Sheridan	110,000	.....	.....	259,000	65,800	.....
Sherman	.....	.....	.....	.....	.....	.....
Stockton	.....	.....	.....	.....	16,898	.....
Villenova	.....	.....	.....	50	549	.....
Westfield	55,279	106,405	.....	8,900	71,305	.....
Total	$987,163	$815,258	$1,200	$452,590	$1,986,378	.....

NOTE.— For continuation of this table, see page 190.

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CAYUGA

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city				$31,140	$131,025	
Aurelius				3,700	32,637	
Brutus	$1,700	$14,175		5,497	18,600	
Cato					12,012	$200
Conquest					3,567	
Fleming				8,000	10,500	
Genoa				880	3,060	
Ira					10,160	
Ledyard					8,244	
Locke					4,130	
Mentz				8,855	6,899	
Montezuma				5,650	4,410	
Moravia	800			2,500	13,184	
Niles					6,968	
Owasco					9,490	
Scipio					12,222	
Sempronius					9,525	
Sennett				2,000	42,048	
Springport				380	9,052	
Sterling				1,334	7,997	
Summerhill					3,850	
Throop					18,678	
Venice				1,600	6,600	
Victory					3,801	
Total	$2,500	$14,175		$71,536	$388,659	$200

CHAUTAUQUA

Assessed values of property of

Dunkirk, city				$11,000	$63,277	
Jamestown, city				39,000	175,032	
Arkwright	$1,500			203	2,496	
Busti				6,480	16,592	
Carroll				5,800	7,721	
Charlotte				2,560	3,210	
Chautauqua				1,780	17,889	
Cherry Creek				3,425	5,858	
Clymer		$1,140			9,420	
Dunkirk				22,330	10,822	
Ellery				2,890	8,550	
Ellicott				2,815	29,245	
Ellington				5,230	6,492	
French Creek					2,940	
Gerry				2,500	6,675	
Hanover	3,200			7,800	42,210	
Harmony				7,100	20,064	
Kiantone					6,120	
Mina					2,403	
Poland				5,560	15,290	
Pomfret				11,200	36,735	
Portland				24,000	26,344	
Ripley	8,000	10,500		19,400	38,745	
Sheridan				22,430	40,810	
Sherman					5,152	
Stockton				600	5,857	
Villenova				305	3,233	
Westfield				12,659	49,205	
Total	$12,700	$11,640		$217,067	$658,387	

NOTE.— For conclusion of this table, see page 191.

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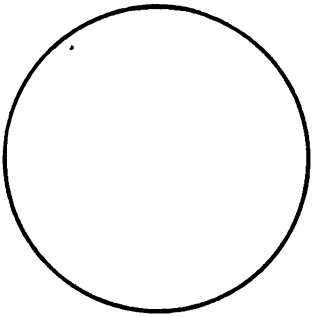
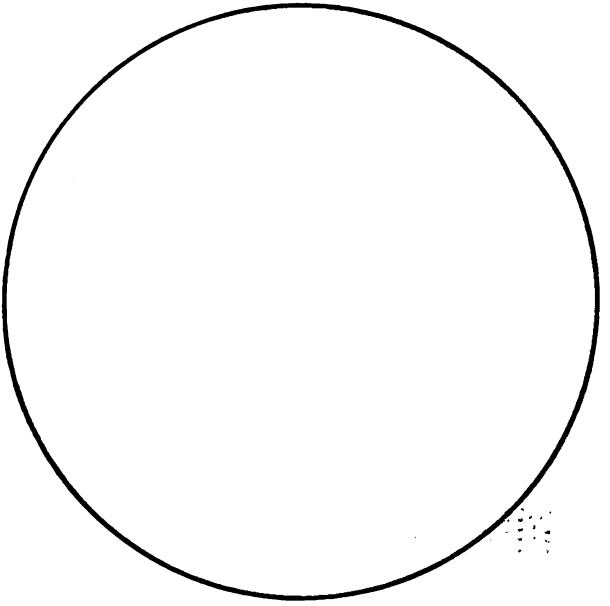
COMPARISON OF STATES HAVING PERSONAL INCOME TAXES WITH STATES NOT HAVING PERSONAL INCOME TAXES



12 States of the Union have Personal Income Taxes



36 States of the Union do not have Personal Income Taxes

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Auburn, city	$1,610,470		$9,250	$415,595		$3,000
Aurelius						
Brutus	8,000					
Cato	12,200					
Conquest						
Fleming						
Genoa	990			8,600		1,600
Ira	2,000					
Ledyard						
Locke	8,700					
Mentz			1,500			
Montezuma						
Moravia	6,500			15,250		
Niles	1,400					
Owasco						
Scipio	2,300		1,000			
Sempronius	1,000					
Sennett				350		
Springport	8,700		2,400			
Sterling	2,000					
Summerhill						
Throop						
Venice	400			350		
Victory						
Total	$1,664,660		$14,150	$440,145		$4,600

— Concluded

incorporated companies — Concluded

Dunkirk, city	$2,437,313		$17,000	$143,385		
Jamestown, city	677,900			13,200		$20,000
Arkwright						
Busti	1,125			3,260		
Carroll	15,300			40,450		
Charlotte						
Chautauqua	35,350		900	3,990		
Cherry Creek						
Clymer	50,000					
Dunkirk	20,800					
Ellery	300			3,000		
Ellicott	490,225			13,100		
Ellington						
French Creek						
Gerry	64,700					
Hanover	119,250		19,500	67,125		10,000
Harmony				5,730		
Kiantone	6,900					
Mina						
Poland						
Pomfret	38,300			163,400		
Portland	69,800		16,000	80,000		7,000
Ripley	1,800		1,200			
Sheridan						
Sherman	64,865					
Stockton	4,150					
Villenova						
Westfield						
Total	$4,098,078		$54,600	$536,640		$37,000

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CHEMUNG

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Elmira, city	$1,757,927	$1,080,785	$324,305	.....
Ashland	21,420	141,240	1,785	.....
Baldwin	2,112	.....	.....	.....
Big Flats	15,551	.....	.....	.....
Catlin	3,360	102,000	780	.....
Chemung	165,960	155,000	145,380	.....
Elmira	84,612	74,690	4,900	.....
Erin	5,460	55,630	.....	.....
Horseheads	185,395	301,462	31,150	.....
Southport	49,588	180,400	.....	.....
Van Etten	15,632	295,720	9,398	.....
Veteran	14,246	86,500	.....	.....
Total	$2,321,263	$2,473,427	$517,698	.....

CHENANGO

Assessed values of property

Norwich, city	$159,053	$454,500	$13,462	.....
Afton	14,470	257,500	5,610	.....
Bainbridge	55,116	128,580	42,237	.....
Columbus	5,000	39,500	.....	.....
Coventry	1,260	.....	.....	.....
German	682	.....	.....	.....
Greene	20,349	174,628	16,214	.....
Guilford	14,982	218,200	.....	.....
Lincklean	1,740	.....	.....	.....
McDonough	2,312	.....	.....	.....
New Berlin	19,515	108,100	1,320	.....
North Norwich	7,247	142,000	.....	.....
Norwich	19,049	107,690	.....	.....
Otselic	5,168	12,000	.....	.....
Oxford	26,934	245,100	2,482	.....
Pharsalia	1,440	.....	.....	.....
Pitcher	2,941	.....	.....	.....
Plymouth	7,605	12,000	.....	.....
Preston	2,541	.....	.....	.....
Sherburne	14,307	75,350	1,095	.....
Smithville	969	.....	.....	.....
Smyrna	3,168	70,000	.....	.....
Total	$385,848	$2,045,148	$82,420	.....

NOTE.— For continuation of this table, see page 193.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city	$951,100	$1,178,495	.....	.....	$24,905	.....
Ashland	10,000	9,010	.....	$45,450	2,805	.....
Baldwin	.....	.....	.....	.....	.....	.....
Big Flats	85,300	1,650	.....	.....	9,625	.....
Catlin	4,000	.....	.....	.....	.....	.....
Chemung	80,000	11,700	.....	550	1,440	.....
Elmira	8,050	.....	.....	.....	68,250	.....
Erin	.....	.....	.....	.....	1,750	.....
Horseheads	15,900	.....	.....	.....	119,350	.....
Southport	15,800	11,550	.....	.....	16,592	.....
Van Etten	.....	.....	.....	.....	2,960	.....
Veteran	48,200	.....	.....	.....	7,752	.....
Total	$1,218,350	$1,212,405	.....	$46,000	$255,429	.....

COUNTY

of incorporated companies

Norwich, city	.....	.....	.....	$22,000	$62,540	.....
Afton	.....	.....	.....	1,510	3,234	.....
Bainbridge	.....	.....	.....	.....	7,695	.....
Columbus	.....	.....	.....	.....	.....	.....
Coventry	.....	.....	.....	.....	.....	.....
German	.....	.....	.....	.....	.....	.....
Greene	.....	.....	.....	.....	.....	.....
Guilford	.....	.....	.....	.....	.....	.....
Lincklean	.....	.....	.....	.....	.....	.....
McDonough	.....	.....	.....	.....	.....	.....
New Berlin	.....	.....	.....	850	3,780	$1,600
North Norwich	.....	.....	.....	.....	.....	.....
Norwich	.....	.....	.....	600	1,302	.....
Otselic	.....	.....	.....	.....	204	.....
Oxford	.....	.....	.....	3,000	11,388	.....
Pharsalia	.....	.....	.....	.....	.....	.....
Pitcher	.....	.....	.....	.....	.....	.....
Plymouth	.....	.....	.....	.....	.....	.....
Preston	.....	.....	.....	.....	.....	.....
Sherburne	.....	.....	.....	.....	730	.....
Smithville	.....	.....	.....	.....	.....	.....
Smyrna	.....	.....	.....	200	195	200
Total	.....	.....	.....	$28,160	$91,068	$1,800

NOTE.— For continuation of this table, see page 194.

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CHEMUNG

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city	.....	.....	.....	$159,100	$230,222	.....
Ashland	.....	.....	.....	15,969	7,820	.....
Baldwin	.....	.....	.....	1,766	2,112	.....
Big Flats	.....	.....	.....	4,250	4,276	.....
Catlin	.....	.....	.....	550	2,580	.....
Chemung	.....	.....	.....	11,200	7,440	.....
Elmira	.....	.....	.....	3,550	11,462	.....
Erin	.....	.....	.....	600	3,710	.....
Horseheads	.....	.....	.....	5,180	34,895	.....
Southport	.....	.....	.....	19,700	21,446	.....
Van Etten	.....	.....	.....	1,660	3,274	.....
Veteran	.....	.....	.....	2,090	6,494	.....
Total	.....	.....	.....	$225,615	$335,731	.....

CHENANGO

Assessed values of property of

Norwich, city	$900	$58,035	.....	$200	$25,016	.....
Afton	.....	.....	.....	2,500	5,626	.....
Bainbridge	.....	1,539	.....	.....	3,645	.....
Columbus	.....	.....	.....	731	5,000	.....
Coventry	.....	.....	.....	670	1,260	.....
German	.....	.....	.....	100	682	.....
Greene	.....	603	.....	.....	3,532	.....
Guilford	3,300	5,183	.....	.....	9,799	.....
Lincklean	.....	.....	.....	1,972	1,740	.....
McDonough	.....	.....	.....	.....	2,312	.....
New Berlin	9,650	2,940	.....	500	11,475	.....
North Norwich	7,100	.....	.....	.....	7,247	.....
Norwich	27,700	5,456	.....	550	12,291	.....
Otselic	.....	1,156	.....	.....	3,808	.....
Oxford	.....	3,139	.....	3,500	9,925	.....
Pharsalia	.....	.....	.....	.....	1,440	.....
Pitcher	.....	.....	.....	2,259	2,941	.....
Plymouth	.....	.....	.....	1,385	7,605	.....
Preston	1,700	.....	.....	350	2,541	.....
Sherburne	5,800	.....	.....	4,250	12,482	.....
Smithville	.....	.....	.....	.....	969	.....
Smyrna	.....	.....	.....	.....	2,973	.....
Total	$56,150	$78,051	.....	$18,967	$134,309	.....

NOTE.— For conclusion of this table, see page 195.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Elmira, city						
Ashland						
Baldwin						
Big Flats				$20,000		
Catlin						
Chemung						
Elmira				75		
Erin				20,700		
Horseheads				19,500		
Southport						
Van Etten				14,880		
Veteran						
Total				$75,155		

— Concluded

incorporated companies — Concluded

Norwich, city	$310,150			$33,100		$500
Afton	20,550			72,800		
Bainbridge	28,000			11,800		
Columbus	24,100					
Coventry	350					
German	1,050					
Greene	77,400			18,000		
Guilford	50,100			21,100		
Lincklean				300		
McDonough	1,200					
New Berlin	22,000		$500			
North Norwich						
Norwich	7,750			4,500		
Otselic	1,000			27,940		
Oxford	28,300		500	18,000		
Pharsalia						
Pitcher	700					
Plymouth	4,000					
Preston						
Sherburne	82,000			10,000		
Smithville	6,000					
Smyrna	42,500		2,500	2,200		3,000
Total	$707,150		$3,500	$219,740		$3,500

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CLINTON

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Plattsburg, city	$99,025	$177,800	$22,100	.....
Altona	1,320	66,284	.....	.....
Ausable	7,817	54,770	.....	.....
Beekmantown	6,290	44,550	.....	.....
Black Brook	8,120	.....	3,360	.....
Champlain	48,356	164,934	33,044	.....
Chazy	8,208	126,400	.....	.....
Clinton	660	67,980	.....	.....
Dannemora	952	85,000	.....	.....
Ellenburg	3,360	40,070	.....	.....
Mooers	5,710	116,565	1,512	.....
Peru	11,500	97,510	.....	.....
Plattsburg	14,840	165,970	.....	.....
Saranac	4,627	91,810	360	.....
Schuyler Falls	3,430	58,796	.....	.....
Total	$224,215	$1,358,439	$60,376	.....

COLUMBIA

Assessed values of property

Hudson, city	$166,140	$349,195	$55,440	.....
Ancram	2,970	281,540	.....	.....
Austerlitz	1,242	.....	.....	.....
Canaan	8,100	672,245	.....	.....
Chatham	47,447	1,006,500	13,872	.....
Claverack	34,340	349,700	720	.....
Clermont	16,569	200,350	.....	.....
Copake	9,360	235,330	.....	.....
Gallatin	1,292	90,317	.....	.....
Germantown	3,198	272,424	.....	.....
Ghent	35,532	622,800	5,616	.....
Greenport	23,375	342,570	.....	.....
Hillsdale	7,105	53,500	.....	.....
Kinderhook	17,986	221,800	.....	.....
Livingston	24,448	96,780	.....	.....
New Lebanon	3,568	94,249	.....	.....
Stockport	25,112	300,000	.....	.....
Stuyvesant	40,520	374,500	.....	.....
Taghkanic	2,240	11,550	.....	.....
Total	$470,544	$5,575,530	$75,648	.....

NOTE.— For continuation of this table, see page 197.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city	$3,500	$17,500	.....	$48,500	$30,000	$100
Altona	.....	.....	.....	.....	.....	.....
Ausable	.....	.....	.....	100	1,590	.....
Beekmantown	.....	.....	.....	.....	.....	.....
Black Brook	.....	.....	.....	.....	2,590	.....
Champlain	.....	.....	.....	2,200	1,672	.....
Chazy	.....	.....	.....	.....	.....	.....
Clinton	.....	.....	.....	40	.....	.....
Dannemora	.....	.....	.....	.....	.....	.....
Ellenburg	.....	.....	.....	.....	360	.....
Mooers	.....	.....	.....	.....	1,269	.....
Peru	.....	.....	.....	.....	1,000	.....
Plattsburg	4,500	.....	.....	17,000	1,400	.....
Saranac	.....	.....	.....	.....	.....	.....
Schuyler Falls	.....	.....	.....	.....	.....	.....
Total	$8,000	$17,500	.....	$67,840	$39,881	$100

COUNTY

of incorporated companies

Hudson, city	$39,180	$66,000	.....	.....	.....	.....
Ancram	.....	.....	.....	.....	.....	.....
Austerlitz	.....	.....	.....	$700	$700	.....
Canaan	.....	.....	.....	.....	2,480	.....
Chatham	102,200	.....	.....	.....	19,040	.....
Claverack	.....	.....	.....	1,800	11,600	.....
Clermont	.....	.....	.....	3,664	252	.....
Copake	.....	.....	.....	.....	1,080	.....
Gallatin	.....	.....	.....	.....	.....	.....
Germantown	.....	.....	.....	35,250	1,271	.....
Ghent	.....	.....	.....	5,000	18,432	.....
Greenport	37,000	.....	.....	.....	550	.....
Hillsdale	.....	.....	.....	.....	2,700	.....
Kinderhook	83,500	.....	.....	.....	6,867	.....
Livingston	.....	.....	.....	8,100	128	.....
New Lebanon	.....	.....	.....	.....	.....	.....
Stockport	75,000	.....	.....	.....	438	.....
Stuyvesant	250,000	.....	.....	.....	720	.....
Taghkanic	.....	.....	.....	.....	240	.....
Total	$586,880	$66,000	.....	$54,514	$66,498	.....

NOTE.— For continuation of this table, see page 198.

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CLINTON

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city	.....	.....	.....	$17,600	$29,425	.....
Altona	.....	.....	.....	2,020	1,320	.....
Ausable	.....	.....	.....	9,225	6,227	.....
Beekmantown	.....	.....	.....	1,000	6,290	.....
Black Brook	.....	.....	.....	575	2,170	.....
Champlain	.....	.....	.....	.....	13,640	.....
Chazy	.....	.....	.....	2,600	8,208	.....
Clinton	.....	.....	.....	2,500	660	.....
Dannemora	.....	.....	.....	1,350	952	.....
Ellenburg	.....	.....	.....	1,380	3,000	.....
Mooers	.....	.....	.....	2,500	2,929	.....
Peru	.....	.....	.....	1,180	10,500	.....
Plattsburg	.....	.....	.....	2,500	13,440	.....
Saranac	.....	.....	.....	585	4,267	.....
Schuyler Falls	.....	.....	.....	.....	3,430	.....
Total	.....	.....	.....	$45,015	$106,458	.....

COLUMBIA

Assessed values of property of

Hudson, city	.....	$600	.....	$5,800	$44,100	.....
Ancram	.....	.....	.....	3,530	2,970	.....
Austerlitz	.....	.....	.....	1,100	542	.....
Canaan	.....	.....	.....	4,162	5,620	.....
Chatham	.....	.....	.....	11,266	14,535	$750
Claverack	.....	.....	.....	11,035	22,020	.....
Clermont	.....	.....	.....	2,420	16,317	.....
Copake	.....	.....	.....	9,007	8,280	.....
Gallatin	.....	.....	.....	1,380	1,292	.....
Germantown	.....	.....	.....	3,450	1,927	.....
Ghent	.....	.....	.....	25,820	11,484	.....
Greenport	.....	55	.....	3,664	22,770	.....
Hillsdale	.....	.....	.....	3,250	4,405	.....
Kinderhook	.....	.....	.....	3,975	11,119	.....
Livingston	.....	.....	.....	7,875	24,320	2,500
New Lebanon	.....	.....	.....	.....	3,568	.....
Stockport	.....	.....	.....	1,475	24,674	.....
Stuyvesant	.....	.....	.....	4,500	39,800	.....
Taghkanic	.....	.....	.....	1,460	2,000	.....
Total	.....	$655	.....	$105,169	$261,743	$3,250

NOTE.— For conclusion of this table, see page 199.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Plattsburg, city	$121,800	.....	$10,300	$35,450	.....	$6,000
Altona	20	.....	.....	3,600	.....	.....
Ausable	5,000	.....	.....	55,125	.....	.....
Beekmantown	250	.....	.....	.....	.....	.....
Black Brook	6,605	.....	.....	55,420	.....	.....
Champlain	18,370	.....	.....	3,800	.....	.....
Chazy	13,430	.....	.....	.....	.....	.....
Clinton	150	.....	.....	970	.....	.....
Dannemora	133,905	.....	.....	.....	.....	.....
Ellenburg	30,540	.....	.....	.....	.....	.....
Mooers	4,620	.....	500	.....	.....	.....
Peru	11,260	.....	.....	2,220	.....	.....
Plattsburg	99,960	.....	.....	90,620	.....	.....
Saranac	144,045	.....	.....	.....	.....	.....
Schuyler Falls	121,560	.....	.....	.....	.....	6,200
Total	$711,515	.....	$10,800	$247,205	.....	$12,200

— Concluded

incorporated companies — Concluded

Hudson, city	$541,350	.....	$385	$194,710	.....	$11,000
Ancram	45,000	.....	.....	9,240	.....	.....
Austerlitz	.....	.....	3,000	16,165	.....	.....
Canaan	3,000	.....	.....	.....	.....	.....
Chatham	45,000	.....	.....	.....	.....	.....
Claverack	390,875	.....	.....	16,600	.....	.....
Clermont	.....	.....	.....	.....	.....	.....
Copake	32,725	.....	.....	.....	.....	.....
Gallatin	.....	.....	.....	.....	.....	.....
Germantown	8,200	.....	.....	.....	.....	.....
Ghent	51,400	.....	900	5,000	.....	1,300
Greenport	965,000	.....	.....	3,650	.....	.....
Hillsdale	12,325	.....	.....	5,500	.....	.....
Kinderhook	86,600	.....	2,000	600	.....	2,500
Livingston	26,450	.....	.....	17,500	.....	.....
New Lebanon	1,500	.....	.....	9,915	.....	.....
Stockport	507,000	.....	.....	.....	.....	750
Stuyvesant	54,300	.....	.....	10,000	.....	.....
Taghkanic	.....	.....	.....	.....	.....	.....
Total	$2,770,775	.....	$6,285	$288,880	.....	$15,550

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CORTLAND

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Cortland, city	$211,919	$260,700	$17,155	.....
Cincinnatus	2,444	65,800	.....	.....
Cortlandville	67,890	148,500	1,314	.....
Cuyler	3,510	48,700	.....	.....
Freetown	1,153	10,100	.....	.....
Harford	2,760	45,000	.....	.....
Homer	70,490	190,830	6,440	.....
Lapeer	6,696	.....	.....	.....
Marathon	13,366	85,998	2,788	.....
Preble	20,376	119,700	.....	.....
Scott	6,300	.....	.....	.....
Solon	2,108	41,800	.....	.....
Taylor	1,820	.....	.....	.....
Truxton	3,390	51,000	.....	.....
Virgil	13,943	81,000	.....	.....
Willett	560	.....	.....	.....
Total	$428,725	$1,149,128	$27,697	.....

DELAWARE

Assessed values of property of

Andes	$2,577	$54,255	.....	.....
Bovina	2,770	.....	.....	.....
Colchester	4,278	197,850	.....	.....
Davenport	3,984	7,700	.....	.....
Delhi	23,135	66,800	.....	.....
Deposit	30,525	138,360	$19,140	.....
Franklin	5,757	75,000	.....	.....
Hamden	7,930	71,875	2,652	.....
Hancock	24,211	741,381	6,370	.....
Hapersfield	8,405	18,000	.....	.....
Kortright	7,533	132,500	.....	.....
Masonville	2,990	.....	.....	.....
Meredith	4,897	10,000	.....	.....
Middletown	16,264	161,250	588	.....
Roxbury	6,944	172,200	.....	.....
Sidney	41,958	345,050	4,032	.....
Stamford	15,168	74,000	1,824	.....
Tompkins	2,540	91,850	.....	.....
Walton	60,639	223,200	3,612	.....
Total	$272,505	$2,581,271	$38,218	.....

NOTE.— For continuation of this table, see page 201.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Cortland, city	$21,000	$86,140	.....	.....	$51,100	.....
Cincinnatus	.....	.....	.....	$200	312	.....
Cortlandville	22,725	35,478	.....	20,000	5,183	.....
Cuyler	.....	.....	.....	.....	.....	.....
Freetown	.....	.....	.....	.....	.....	.....
Harford	.....	.....	.....	.....	.....	.....
Homer	32,100	22,750	.....	.....	5,600	.....
Lapeer	.....	.....	.....	.....	.....	.....
Marathon	.....	.....	.....	.....	.....	.....
Preble	25,137	576	.....	.....	.....	.....
Scott	.....	.....	.....	.....	.....	.....
Solon	.....	.....	.....	.....	.....	.....
Taylor	.....	.....	.....	.....	.....	.....
Truxton	.....	.....	.....	.....	.....	.....
Virgil	.....	.....	.....	.....	.....	.....
Willett	.....	.....	.....	.....	.....	.....
Total	$100,962	$144,944	.....	$20,200	$62,195	.....

COUNTY

of incorporated companies

Andes	.....	.....	.....	.....	.....	.....
Bovina	.....	.....	.....	.....	.....	.....
Colchester	.....	.....	.....	.....	$138	.....
Davenport	.....	.....	.....	.....	.....	.....
Delhi	.....	.....	.....	$9,000	11,288	.....
Deposit	.....	.....	.....	17,300	3,520	.....
Franklin	.....	.....	.....	.....	1,320	.....
Hamden	.....	.....	.....	.....	.....	.....
Hancock	.....	.....	.....	1,100	8,820	.....
Hapersfield	.....	.....	.....	300	697	.....
Kortright	.....	.....	.....	.....	162	.....
Masonville	.....	.....	.....	.....	.....	.....
Meredith	.....	.....	.....	.....	.....	.....
Middletown	.....	.....	.....	.....	2,814	.....
Roxbury	.....	.....	.....	1,180	1,551	.....
Sidney	.....	.....	.....	7,600	10,360	.....
Stamford	.....	.....	.....	4,500	1,600	.....
Tompkins	.....	.....	.....	.....	800	.....
Walton	.....	.....	.....	4,000	22,790	.....
Total	.....	.....	.....	$44,980	$65,860	.....

NOTE.— For continuation of this table, see page 202.

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CORTLAND

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Cortland, city	.....	.....	.....	$37,200	$57,524	.....
Cincinnatus	.....	.....	.....	3,750	2,132	.....
Cortlandville	.....	.....	.....	4,500	25,915	.....
Cuyler	.....	.....	.....	3,300	3,510	.....
Freetown	$1,500	.....	.....	767	1,153	.....
Harford	.....	.....	.....	.....	2,760	.....
Homer	.....	.....	.....	6,450	35,700	.....
Lapeer	.....	.....	.....	.....	6,696	.....
Marathon	.....	.....	.....	2,900	10,578	.....
Preble	.....	.....	.....	2,500	19,800	.....
Scott	.....	.....	.....	1,500	6,300	.....
Solon	.....	.....	.....	1,800	2,108	.....
Taylor	.....	.....	.....	686	1,820	.....
Truxton	.....	.....	.....	.....	3,390	.....
Virgil	.....	.....	.....	4,500	13,943	.....
Willett	.....	.....	.....	580	560	.....
Total	$1,500	.....	.....	$70,433	$193,889	.....

DELAWARE

Assessed values of property of

Andes	$1,800	$957	.....	$2,975	$1,620	.....
Bovina	1,100	1,400	.....	985	1,370	.....
Colchester	2,050	2,070	.....	2,252	2,070	.....
Davenport	.....	1,296	.....	598	2,688	.....
Delhi	.....	.....	.....	4,800	11,847	.....
Deposit	.....	5,324	.....	32,275	2,541	.....
Franklin	1,500	990	.....	1,850	3,447	.....
Hamden	750	3,009	.....	306	2,269	.....
Hancock	2,000	6,230	.....	24,000	2,791	$250
Harpersfield	.....	5,043	.....	400	2,665	.....
Kortright	800	2,430	.....	2,800	4,941	.....
Masonville	.....	.....	.....	.....	2,990	.....
Meredith	2,000	.....	.....	3,581	4,897	.....
Middletown	3,625	10,542	.....	7,005	2,320	.....
Roxbury	1,950	3,337	.....	10,175	2,056	.....
Sidney	49,800	18,200	.....	2,525	9,366	.....
Stamford	.....	9,472	.....	3,150	2,272	.....
Tompkins	.....	.....	.....	.....	1,740	.....
Walton	8,350	26,445	.....	750	7,792	.....
Total	$75,725	$96,745	.....	$100,427	$71,682	$250

NOTE.— For continuation of this table, see page 203.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Cortland, city	$255,440	.....	.....	$495,598	.....	.....
Cincinnatus	23,600	.....	.....	600	.....	.....
Cortlandville	.....	.....	.....	250	.....	.....
Cuyler	.....	.....	.....	.....	.....	.....
Freetown	7,500	.....	.....	.....	.....	.....
Harford	6,500	.....	.....	2,000	.....	.....
Homer	.....	.....	.....	.....	.....	.....
Lapeer	.....	.....	.....	.....	.....	.....
Marathon	38,000	.....	.....	500	.....	.....
Preble	.....	.....	.....	3,000	.....	.....
Scott	.....	.....	.....	.....	.....	.....
Solon	.....	.....	.....	.....	.....	.....
Taylor	.....	.....	.....	.....	.....	.....
Truxton	12,000	.....	.....	.....	.....	.....
Virgil	.....	.....	.....	.....	.....	.....
Willett	3,000	.....	.....	.....	.....	.....
Total	$346,040	.....	.....	$501,948	.....	.....

— Concluded

incorporated companies — Concluded

Andes	$16,650	.....	.....	.....	.....	.....
Bovina	10,000	.....	.....	.....	.....	.....
Colchester	200	.....	.....	$550	.....	.....
Davenport	.....	.....	.....	.....	.....	.....
Delhi	46,800	.....	.....	.....	.....	.....
Deposit	49,375	.....	.....	2,900	.....	.....
Franklin	.....	.....	.....	.....	.....	.....
Hamden	31,450	.....	.....	.....	.....	.....
Hancock	75,000	.....	.....	50	.....	.....
Harpersfield	3,800	.....	.....	.....	.....	.....
Kortright	52,700	.....	.....	.....	.....	.....
Masonville	.....	.....	.....	.....	.....	.....
Meredith	.....	.....	.....	.....	.....	.....
Middletown	8,300	.....	.....	.....	.....	.....
Roxbury	22,880	.....	.....	2,075	.....	.....
Sidney	20,250	.....	.....	.....	.....	.....
Stamford	28,200	.....	.....	.....	.....	.....
Tompkins	46,100	.....	.....	.....	.....	.....
Walton	117,500	.....	.....	8,000	.....	.....
Total	$529,205	.....	.....	$13,575	.....	.....

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DUTCHESS

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Beacon, city	$250,725	$520,000	$12,300	.....
Poughkeepsie, city	1,987,440	1,737,945	859,120	$25,000
Amenia	13,420	221,920	.....	.....
Beekman	5,544	193,000	.....	.....
Clinton	9,215	27,800	.....	.....
Dover	13,200	213,625	.....	.....
East Fishkill	30,180	303,367	.....	.....
Fishkill	37,028	438,520	330	.....
Hyde Park	50,940	1,020,470	1,320	.....
La Grange	31,968	151,214	.....	.....
Milan	3,675	27,980	.....	.....
Northeast	25,228	442,409	4,012	.....
Pawling	12,312	345,305	1,140	.....
Pine Plains	7,904	167,001	.....	.....
Pleasant Valley	13,605	91,339	2,400	.....
Poughkeepsie	251,855	868,686	.....	.....
Red Hook	35,730	633,700	1,080	.....
Rhinebeck	83,580	989,590	420	.....
Stanford	3,900	199,803	.....	.....
Union Vale	2,860	22,187	.....	.....
Wappinger	43,758	367,800	.....	.....
Washington	23,107	119,550	1,820	.....
Total	$2,937,174	$9,103,211	$883,942	$25,000

ERIE

Assessed values of property

Buffalo, city	$30,010,708	$54,066,020	$5,010,076	$40,000
Lackawanna, city	368,938	913,745	51,562	.....
Tonawanda, city	403,909	190,140	137,824	.....
Alden	70,672	916,875	1,848	.....
Amherst	210,986	197,300	6,560	.....
Aurora	172,800	163,250	3,870	.....
Boston	9,880	.....	.....	.....
Brant	93,075	607,800	26,775	.....
Cheektowaga	327,630	3,343,715	23,880	.....
Clarence	29,631	171,956	.....	.....
Colden	6,402	86,000	.....	.....
Collins	114,957	69,500	4,130	.....
Concord	79,118	166,750	6,478	.....
East Hamburg	164,952	110,200	.....	.....
Eden	68,809	101,000	.....	.....
Elma	20,670	129,450	.....	.....
Evans	143,022	1,145,000	14,155	.....
Grand Island	3,740	.....	.....	.....
Hamburg	481,799	892,110	24,541	.....
Holland	28,424	122,000	.....	.....
Lancaster	395,775	1,297,370	17,550	.....
Marilla	3,009	.....	.....	.....
Newstead	54,812	241,000	3,337	.....
North Collins	58,522	57,250	2,125	.....
Sardinia	22,648	125,000	.....	.....
Tonawanda	585,295	263,956	.....	.....
Wales	17,018	46,600	.....	.....
West Seneca	244,985	855,350	.....	.....
Total	$34,192,186	$66,348,837	$5,334,711	$40,000

NOTE.— For continuation of this table, see page 205.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Beacon, city	$46,664	$61,500	.....	$17,550	$116,250	.....
Poughkeepsie, city	40,400	200,000	$5,000	650,050	768,000	.....
Amenia	.....	.....	.....	1,350	1,100	.....
Beekman	.....	.....	.....	.....	.....	.....
Clinton	.....	.....	.....	.....	.....	.....
Dover	.....	.....	.....	410	1,200	.....
East Fishkill	.....	.....	.....	.....	.....	.....
Fishkill	.....	1,210	.....	7,000	12,375	.....
Hyde Park	.....	.....	.....	4,500	10,800	.....
La Grange	.....	.....	.....	.....	.....	.....
Milan	.....	.....	.....	.....	375	.....
Northeast	.....	.....	.....	2,650	9,860	.....
Pawling	.....	.....	.....	3,302	5,985	.....
Pine Plains	.....	.....	.....	.....	380	.....
Pleasant Valley	.....	.....	.....	250	4,320	.....
Poughkeepsie	.....	$108,120	.....	8,725	84,456	.....
Red Hook	.....	.....	.....	1,050	11,160	.....
Rhinebeck	.....	.....	.....	15,290	12,900	.....
Stanford	.....	.....	.....	.....	.....	.....
Union Vale	.....	.....	.....	.....	.....	.....
Wappinger	.....	.....	.....	.....	31,960	.....
Washington	.....	.....	.....	12,500	9,425	.....
Total	$87,064	$370,830	$5,000	$724,627	$1,080,546	.....

COUNTY

of incorporated companies

Buffalo, city	$2,749,830	$10,692,500	.....	$741,740	$10,866,583	$250,000
Lackawanna, city	21,395	123,540	.....	81,850	97,904	.....
Tonawanda, city	89,385	106,580	.....	80,103	115,340	.....
Alden	.....	.....	.....	100,050	39,368	.....
Amherst	13,800	51,660	.....	61,250	79,048	.....
Aurora	.....	.....	.....	400	89,550	.....
Boston	.....	.....	.....	3,500	4,550	.....
Brant	100,000	765	.....	159,830	38,760	.....
Cheektowaga	171,750	36,420	.....	69,065	91,770	.....
Clarence	.....	.....	.....	2,620	5,478	.....
Colden	.....	.....	.....	.....	.....	.....
Collins	.....	.....	.....	244,900	69,230	.....
Concord	.....	.....	.....	26,050	41,554	.....
East Hamburg	18,000	33,060	.....	140,200	75,255	.....
Eden	.....	.....	.....	32,500	37,138	.....
Elma	.....	.....	.....	1,850	6,630	.....
Evans	160,000	7,600	.....	60,250	69,825	.....
Grand Island	.....	.....	.....	.....	.....	.....
Hamburg	152,880	75,272	.....	169,460	196,037	.....
Holland	.....	.....	.....	500	760	.....
Lancaster	11,880	63,990	.....	107,520	205,740	.....
Marilla	.....	.....	.....	1,540	.....	.....
Newstead	.....	.....	.....	8,100	21,668	6,800
North Collins	.....	.....	.....	137,050	23,545	.....
Sardinia	.....	.....	.....	.....	.....	.....
Tonawanda	365	173,850	.....	2,300	329,175	.....
Wales	.....	.....	.....	.....	1,608	.....
West Seneca	6,600	50,050	.....	140,000	105,040	.....
Total	$3,495,885	$11,415,287	.....	$2,617,578	$12,611,556	$256,800

NOTE.—For continuation of this table, see page 206.

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DUTCHESS

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Beacon, city	.....	.....	.....	$50,950	$60,675	.....
Poughkeepsie, city	.....	.....	.....	36,000	160,320	.....
Amenia	$1,360	$4,180	.....	12,834	8,140	.....
Beekman	.....	.....	.....	4,610	5,544	.....
Clinton	.....	.....	.....	3,800	9,215	.....
Dover	3,445	4,440	.....	16,543	7,560	.....
East Fishkill	.....	.....	.....	6,388	30,180	.....
Fishkill	.....	.....	.....	15,000	23,113	.....
Hyde Park	5,000	6,720	.....	12,100	32,100	.....
La Grange	.....	.....	.....	6,850	31,968	.....
Milan	.....	.....	.....	90	3,300	.....
Northeast	.....	.....	.....	15,794	11,356	.....
Pawling	.....	.....	.....	22,153	5,187	.....
Pine Plains	.....	4,560	.....	1,270	2,964	.....
Pleasant Valley	.....	.....	.....	3,234	6,885	.....
Poughkeepsie	.....	.....	.....	26,792	59,279	.....
Red Hook	.....	.....	.....	15,270	23,490	.....
Rhinebeck	31,500	35,280	.....	13,270	34,980	.....
Stanford	.....	.....	.....	8,090	3,900	.....
Union Vale	.....	.....	.....	2,550	2,860	.....
Wappinger	.....	.....	.....	19,034	11,798	.....
Washington	.....	.....	.....	5,825	11,862	.....
Total	$41,305	$55,180	.....	$298,397	$546,676	.....

ERIE

Assessed values of property of

Buffalo, city	$14,090	.....	$1,000	$1,188,610	$3,441,549	.....
Lackawanna, city	.....	$56,260	.....	6,000	39,672	.....
Tonawanda, city	.....	.....	.....	4,397	44,165	.....
Alden	13,750	3,360	.....	49,060	26,096	.....
Amherst	.....	26,240	.....	1,000	47,478	.....
Aurora	.....	.....	.....	10,970	79,380	.....
Boston	.....	.....	.....	650	5,330	.....
Brant	.....	.....	.....	24,100	26,775	.....
Cheektowaga	144,735	127,200	.....	27,645	48,360	.....
Clarence	.....	.....	.....	5,432	24,153	.....
Colden	.....	.....	.....	860	6,402	.....
Collins	3,600	17,010	.....	3,800	24,587	.....
Concord	3,100	.....	.....	3,575	31,086	.....
East Hamburg	42,000	26,100	.....	4,750	30,537	.....
Eden	.....	.....	.....	8,950	31,671	$2,000
Elma	.....	.....	.....	720	14,040	.....
Evans	.....	.....	.....	32,180	51,442	.....
Grand Island	.....	.....	.....	.....	3,740	.....
Hamburg	101,040	50,440	.....	58,809	135,509	.....
Holland	500	2,508	.....	1,550	25,156	.....
Lancaster	58,970	30,330	.....	21,465	78,165	.....
Marilla	.....	.....	.....	.....	3,009	.....
Newstead	.....	.....	.....	5,050	29,807	700
North Collins	.....	.....	.....	3,400	32,852	.....
Sardinia	684	684	.....	6,205	21,964	2,000
Tonawanda	.....	34,200	.....	6,290	48,078	.....
Wales	.....	.....	.....	1,800	15,410	.....
West Seneca	111,550	61,100	.....	560	28,795	.....
Total	$497,619	$435,432	$1,000	$1,481,568	$4,395,200	$4,700

NOTE.— For conclusion of this table, see page 207.

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incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Specia franchises equalized	Personal
Beacon, city	$670,900			$792,100		
Poughkeepsie, city	1,180,350			1,127,194		$16,000
Amenia	35,640		$40,000	42,520		10,000
Beekman	8,910					
Clinton	7,500					
Dover	132,056		46,300			
East Fishkill	4,150					
Fishkill	226,810			15,000		1,100
Hyde Park	11,050					
La Grange	7,200					
Milan						
Northeast	31,000		1,000	22,270		3,000
Pawling	14,230		500	3,100		48,000
Pine Plains	10,400					
Pleasant Valley	25,850					
Poughkeepsie	1,050,425			42,210		
Red Hook	65,650		7,500	7,700		
Rhinebeck	18,450			32,300		
Stanford	11,440					
Union Vale	3,390			7,000		
Wappinger	546,355		5,000	25,880		40,000
Washington	6,800		104,000	15,000		92,500
Total	$4,068,556		$204,300	$2,132,274		$210,600

— Concluded

incorporated companies — Concluded

Buffalo, city	$52,210,904		$804,200	$38,293,860		$1,635,000
Lackawanna, city	10,472,200			610,980		
Tonawanda, city	540,190			157,660		
Alden						
Amherst	8,000			286,200		
Aurora	6,000		7,500	13,150		
Boston	2,800					
Brant	45,890			25,000		
Cheektowaga	61,045			861,560		
Clarence						
Colden	9,950					
Collins	40,025					2,300
Concord	122,750			2,500		
East Hamburg	750		1,500	11,900		
Eden						
Elma	5,340					
Evans	6,000					
Grand Island				8,695		755,250
Hamburg	642,550		3,000	266,800		
Holland	5,000			5,500		
Lancaster	1,081,350			529,330		
Marilla	4,950					
Newstead	351,020		23,000	2,500		
North Collins	8,770					
Sardinia	15,700					
Tonawanda	8,220,815			880,770		
Wales				48,550		
West Seneca	63,280			82,330		
Total	$73,925,279		$839,200	$42,087,285		$2,392,550

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ESSEX

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Chesterfield	$14,688	$161,665		
Crown Point	21,440	92,995		
Elizabethtown	20,314	3,070		
Essex	5,329	83,513		
Jay	7,176			
Keene	13,455			
Lewis	6,145			
Minerva	5,760			
Moriah	69,810	491,750	$5,700	$25,000
Newcomb	1,680			
North Elba	33,426	130,000	1,760	
North Hudson	845	2,154		
Saint Armand	20,817	10,000		
Schroon	3,813	1,210		
Ticonderoga	44,132	319,390	5,984	
Westport	22,668	171,500	2,700	
Willsboro	4,437	124,665		
Wilmington	435			
Total	$296,370	$1,591,912	$16,144	$25,000

FRANKLIN

Assessed values of property

Altamont	$18,278	$129,315	$1,050	
Bangor	7,062	51,350	350	
Belmont	3,010	105,360		
Bombay	2,850	37,250		
Brandon	462			
Brighton	5,985			
Burke	5,400	44,000		
Chateaugay	13,410	46,092	240	
Constable	2,479	48,100		
Dickinson	1,822	31,392		
Duane	1,665			
Fort Covington	21,350	39,150	14,050	
Franklin	7,790	204,388		
Harriettstown	163,820	128,500	5,120	
Malone	139,216	217,233	10,431	
Moira	12,586	93,310		
Santa Clara	1,320	103,800		
Waverly	14,184	31,082		
Westville	1,125			
Total	$423,814	$1,310,322	$31,241	

FULTON

Assessed values of property

Gloversville, city	$607,502	$185,050		
Johnstown, city	299,695	109,450		
Bleecker	1,755			
Broadalbin	17,160	5,125		
Caroga	2,150			
Ephratah	26,800			
Johnstown	77,739	58,800		
Mayfield	17,436	100,578		
Northampton	17,078	82,675		
Oppenheim	33,180			
Perth	43,275			
Stratford	420			
Total	$1,144,190	$541,678		

NOTE.— For continuation of this table, see page 209.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield				$16,350	$2,176	
Crown Point				7,000	7,040	
Elizabethtown				3,000	1,160	
Essex					2,244	
Jay				500	3,036	
Keene				50	450	
Lewis						
Minerva				40		
Moriah				23,900	37,140	
Newcomb						
North Elba				11,025	18,150	
North Hudson						
Saint Armand				1,500	16,170	
Schroon						
Ticonderoga					4,896	
Westport						
Willsboro				3,100	1,200	
Wilmington						
Total				$66,465	$93,662	

COUNTY

of incorporated companies

Altamont						
Bangor				$3,200	$2,200	
Belmont					245	
Bombay					350	
Brandon						
Brighton				1,325	3,675	
Burke					1,200	
Chateaugay				9,200	4,480	
Constable					962	
Dickinson					135	
Duane						
Fort Covington					4,200	
Franklin				25,700	410	
Harriettstown	$39,800				139,000	
Malone				55,825	105,957	
Moira					8,370	$8,370
Santa Clara						
Waverly				12,000	12,000	
Westville						
Total	$39,800			$107,250	$283,184	$8,370

COUNTY

of incorporated companies

Gloversville, city		$62,150		$94,250	$475,750	
Johnstown, city		38,500		29,000	209,550	
Bleecker				10,700		
Broadalbin				1,390	13,000	
Caroga				10,650		
Ephratah				162,500	1,200	
Johnstown	$15,500	1,495		114,425	29,900	
Mayfield		130		1,350	11,700	
Northampton				350	12,350	
Oppenheim				54,020	5,400	
Perth						
Stratford						
Total	$15,500	$102,275		$478,635	$758,850	

NOTE.—For continuation of this table, see page 210.

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ESSEX

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield				$2,570	$12,512	
Crown Point		$1,920		2,500	12,480	
Elizabethtown	$1,000	6,090		4,490	13,064	
Essex		198		719	2,887	
Jay					4,140	
Keene		5,715		2,000	7,290	
Lewis				4,830	6,145	
Minerva					5,760	
Moriah		960		7,600	26,010	
Newcomb					1,680	
North Elba				7,445	13,516	
North Hudson					845	
Saint Armand				200	4,647	
Schroon	3,300	1,066			2,747	
Ticonderoga	2,150	2,312		724,310	30,940	
Westport		13,680		1,200	6,288	
Willsboro				1,650	3,237	
Wilmington					435	
Total	$6,450	$31,941		$759,514	$154,623	

FRANKLIN

Assessed values of property of

Altamont	$4,100	$14,140		$866	$3,088	
Bangor		500		2,712	4,012	
Belmont		315		2,000	2,450	
Bombay					2,500	
Brandon					462	
Brighton					2,310	
Burke		600		400	3,600	
Chateaugay		4,360	$5,000		4,330	$1,750
Constable				500	1,517	
Dickinson				250	1,687	
Duane					1,665	
Fort Covington					3,100	
Franklin				4,669	7,380	
Harriettstown				1,300	19,700	
Malone	500			10,500	22,828	
Moira				1,000	4,216	4,216
Santa Clara					1,320	
Waverly		624		1,560	1,560	
Westville				168	1,125	1,125
Total	$4,600	$20,539	$5,000	$25,925	$88,850	$7,091

FULTON

Assessed values of property of

Gloversville, city		$4,400		$5,000	$65,202	
Johnstown, city				7,675	51,645	$10,000
Bleecker					1,755	
Broadabin				150	4,160	
Caroga				1,530	2,150	
Ephratah	$20,575				25,600	
Johnstown	6,225	650		1,275	45,694	
Mayfield				973	5,606	
Northampton					4,728	
Oppenheim				1,420	27,780	
Perth				5,000	43,275	
Stratford					420	
Total	$26,800	$5,050		$23,023	$278,015	$10,000

NOTE.— For conclusion of this table, see page 311.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Chesterfield	$1,700			$57,950		
Crown Point	46,583			5,148		
Elizabethtown	1,350			114,600		
Essex	8,500					
Jay	600			124,430		
Keene	24,825			17,610		
Lewis				5,140		
Minerva				37,930		
Moriah	887,650			1,371,800		
Newcomb	96,897			43,725		
North Elba	12,160			472,850		
North Hudson	12,475			148,202		
Saint Armand	4,200			11,630		
Schroon				31,700		
Ticonderoga	448,590			18,780		
Westport	1,500					
Willsboro	9,160			77,040		
Wilmington				30,110		
Total	$1,556,190			$2,568,645		

— Concluded

incorporated companies — Concluded

Altamont	$166,020					
Bangor	7,300					
Belmont						
Bombay	6,550			$1,500		
Brandon						
Brighton	18,620			66,040		
Burke	7,850			1,200		$400
Chateaugay	41,750					100
Constable				3,900		
Dickinson	2,000			10,030		
Duane	13,560			34,080		
Fort Covington	14,000					
Franklin	35,900			104,200		
Harriettstown	53,600		$1,200	159,950		13,000
Malone	91,550		3,000	207,400		26,000
Moira						
Santa Clara	67,477					
Waverly	117,850					
Westville	3,100					
Total	$647,077		$4,200	$578,270		$39,500

— Concluded

incorporated companies — Concluded

Gloversville, city	$968,700			$193,100		
Johnstown, city	62,600		$5,000	95,390		$2,500
Bleecker						
Broadalbin	47,950			7,875		
Caroga	4,365					
Ephratah	8,825			1,250		
Johnstown				4,750		
Mayfield	7,550					
Northampton						
Oppenheim	40,450			5,800		
Perth	14,850					
Stratford	49,040					
Total	$1,204,330		$5,000	$308,165		$2,500

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GENESEE

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Batavia, city	$554,274	$560,615	$87,565	.....
Alabama	9,960	250,000	.....	.....
Alexander	42,900	361,000	.....	.....
Batavia	47,854	881,531	.....	.....
Bergen	26,850	426,858	1,920	.....
Bethany	34,156	270,800	.....	.....
Byron	22,240	409,435	.....	.....
Darien	42,777	751,900	.....	.....
Elba	19,180	115,800	2,940	.....
Leroy	242,320	593,000	14,400	.....
Oakfield	47,393	140,950	2,387	.....
Pavilion	76,880	391,550	.....	.....
Pembroke	54,792	520,100	2,232	.....
Stafford	21,210	520,020	.....	.....
Total	$1,242,786	$6,193,559	$111,444	.....

GREENE

Assessed values of property

Ashland	$900	.....	.....	.....
Athens	21,483	$71,700	.....	.....
Cairo	10,864	12,500	.....	.....
Catskill	156,890	247,150	$81,316	.....
Coxackie	48,109	105,000	6,460	.....
Durham	2,580	.....	.....	.....
Greenville	3,740	.....	.....	.....
Halcott	35	.....	.....	.....
Hunter	73,220	89,925	1,190	.....
Jewett	2,820	.....	.....	.....
Lexington	2,958	.....	.....	.....
New Baltimore	11,284	92,000	.....	.....
Prattsville	2,197	.....	.....	.....
Windham	6,188	.....	.....	.....
Total	$343,268	$618,275	$88,966	.....

HAMILTON

Assessed values of property

Arietta	$504	.....	.....	.....
Benson	224	.....	.....	.....
Hope	2,280	.....	.....	.....
Indian Lake	3,672	.....	.....	.....
Inlet	18,414	$11,779	$15,252	.....
Lake Pleasant	2,365	.....	.....	.....
Long Lake	6,705	71,000	4,140	.....
Morehouse	150	.....	.....	.....
Wells	1,575	.....	.....	.....
Total	$35,889	$82,779	$19,392	.....

NOTE.— For continuation of this table, see page 213.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city	$850	$33,200	.....	$146,100	$359,473	$1,250
Alabama	.....	.....	.....	37,350	960	.....
Alexander	.....	.....	.....	1,150	13,140	.....
Batavia	.....	.....	.....	15,470	22,436	.....
Bergen	.....	.....	.....	16,060	4,200	.....
Bethany	.....	.....	.....	18,540	10,270	.....
Byron	.....	.....	.....	16,000	11,200	.....
Darien	.....	.....	.....	.....	6,552	.....
Elba	.....	.....	.....	21,860	4,480	.....
Leroy	.....	.....	.....	17,300	191,200	.....
Oakfield	.....	.....	.....	22,700	30,107	.....
Pavilion	.....	.....	.....	96,771	37,200	27,000
Pembroke	.....	.....	.....	11,200	34,416	.....
Stafford	.....	.....	.....	.....	8,960	.....
Total	$850	$33,200	.....	$420,501	$734,594	$28,250

COUNTY

of incorporated companies

Ashland	.....	.....	.....	.....	.....	.....
Athens	.....	.....	.....	$11,450	$7,920	.....
Cairo	.....	.....	.....	30,000	4,760	.....
Catskill	.....	.....	.....	65,000	44,196	.....
Coxsackie	.....	.....	.....	4,400	19,975	.....
Durham	.....	.....	.....	.....	.....	.....
Greenville	.....	.....	.....	.....	.....	.....
Halcott	.....	.....	.....	.....	.....	.....
Hunter	.....	.....	.....	15,000	33,040	.....
Jewett	.....	.....	.....	.....	.....	.....
Lexington	.....	.....	.....	.....	.....	.....
New Baltimore	.....	.....	.....	1,000	2,914	.....
Prattsville	.....	.....	.....	.....	.....	.....
Windham	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	$126,850	$112,805	.....

COUNTY

of incorporated companies

Arietta	.....	.....	.....	.....	.....	.....
Benson	.....	.....	.....	.....	.....	.....
Hope	.....	.....	.....	.....	.....	.....
Indian Lake	.....	.....	.....	.....	.....	.....
Inlet	.....	.....	.....	.....	.....	.....
Lake Pleasant	.....	.....	.....	.....	.....	.....
Long Lake	.....	.....	.....	.....	.....	.....
Morehouse	.....	.....	.....	.....	.....	.....
Wells	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	.....	.....	.....

NOTE.— For continuation of this table, see page 214.

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GENESEE

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Specia franchises equalized	Personal	Real	Specia franchises equalized	Personal
Batavia, city	.....	.....	.....	$63,640	$74,036	.....
Alabama	.....	.....	.....	4,200	9,000	.....
Alexander	.....	.....	.....	2,400	29,760	.....
Batavia	.....	.....	.....	8,835	25,418	.....
Bergen	.....	.....	.....	9,745	20,730	.....
Bethany	.....	.....	.....	3,020	23,886	.....
Byron	.....	.....	.....	8,590	11,040	$1,700
Darien	.....	.....	.....	13,500	36,225	.....
Elba	.....	.....	.....	2,750	11,760	.....
Leroy	.....	.....	.....	9,700	36,720	.....
Oakfield	.....	.....	.....	1,850	14,899	.....
Pavilion	.....	$960	.....	9,250	38,720	1,000
Pembroke	.....	.....	.....	15,800	18,144	.....
Stafford	.....	.....	.....	4,500	12,250	.....
Total	.....	$960	.....	$157,780	$362,588	$2,700

GREENE

Assessed values of property of

Ashland	.....	.....	.....	.....	$900	.....
Athens	.....	.....	.....	$4,554	13,563	.....
Cairo	$2,500	$2,240	.....	.....	3,864	.....
Catskill	.....	.....	.....	9,450	31,378	.....
Coxackie	.....	.....	.....	3,625	21,674	.....
Durham	.....	.....	.....	.....	2,580	.....
Greenville	1,200	2,000	.....	.....	1,740	.....
Halcott	.....	.....	.....	200	35	.....
Hunter	9,175	24,850	.....	4,500	14,140	.....
Jewett	.....	.....	.....	3,020	2,820	$500
Lexington	.....	.....	.....	.....	2,958	.....
New Baltimore	50	.....	.....	3,740	8,370	.....
Prattsville	.....	1,560	.....	.....	637	.....
Windham	1,100	4,284	.....	340	1,904	.....
Total	$14,025	$34,934	.....	$29,429	$106,563	$500

HAMILTON

Assessed values of property of

Arietta	.....	.....	.....	.....	$504	.....
Benson	.....	.....	.....	.....	224	.....
Hope	.....	.....	.....	.....	2,280	.....
Indian Lake	.....	.....	.....	.....	3,672	.....
Inlet	.....	$930	.....	$800	2,232	.....
Lake Pleasant	.....	1,100	.....	.....	1,265	.....
Long Lake	.....	.....	.....	2,185	2,565	.....
Morehouse	.....	.....	.....	.....	150	.....
Wells	.....	.....	.....	.....	1,575	.....
Total	.....	$2,030	.....	$2,985	$14,467	.....

NOTE.—For conclusion of this table, see page 215.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Batavia, city	$1,297,150	.....	$22,700	$198,530	.....	$37,600
Alabama	90,150	.....	.....	12,000	.....	.....
Alexander	.....	.....	.....	.....	.....	.....
Batavia	4,000	.....	3,000	8,800	.....	.....
Bergen	.....	.....	.....	.....	.....	.....
Bethany	10,575	.....	.....	3,250	.....	.....
Byron	1,300	.....	.....	.....	.....	.....
Darien	.....	.....	.....	.....	.....	.....
Elba	75,250	.....	.....	61,100	.....	.....
Leroy	412,200	.....	.....	23,000	.....	.....
Oakfield	409,000	.....	.....	38,200	.....	.....
Pavilion	177,104	.....	.....	2,000	.....	.....
Pembroke	1,600	.....	.....	.....	.....	.....
Stafford	4,500	.....	.....	700	.....	.....
Total	$2,482,829	.....	$25,700	$347,580	.....	$37,600

— Concluded

incorporated companies — Concluded

Ashland	$4,000	.....	.....	.....	.....	.....
Athens	167,800	.....	$2,500	$16,600	.....	.....
Cairo	4,800	.....	.....	.....	.....	.....
Catskill	1,104,450	.....	500	21,500	.....	$11,000
Coxsackie	163,550	.....	3,500	18,000	.....	6,800
Durham	700	.....	.....	1,700	.....	.....
Greenville	400	.....	.....	1,200	.....	600
Halcott	1,400	.....	.....	.....	.....	.....
Hunter	31,905	.....	200	17,325	.....	300
Jewett	450	.....	.....	.....	.....	.....
Lexington	2,600	.....	.....	2,500	.....	.....
New Baltimore	30,610	.....	.....	2,900	.....	.....
Prattsville	10,500	.....	.....	.....	.....	.....
Windham	4,125	.....	.....	.....	.....	.....
Total	$1,527,290	.....	$6,700	$81,725	.....	$18,700

— Concluded

incorporated companies — Concluded

Arietta	.....	.....	.....	.....	.....	.....
Benson	.....	.....	.....	.....	.....	.....
Hope	.....	.....	.....	.....	.....	.....
Indian Lake	.....	.....	.....	$4,000	.....	.....
Inlet	.....	.....	.....	.....	.....	.....
Lake Pleasant	.....	.....	.....	.....	.....	.....
Long Lake	.....	.....	.....	.....	.....	.....
Morehouse	.....	.....	.....	.....	.....	.....
Wells	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	$4,000	.....	.....

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HERKIMER

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Little Falls, city	$422,135	$777,000	$77,490	.....
Columbia	560	71,000	.....	.....
Danube	21,375	300,000	9,375	.....
Fairfield	7,969	.....	.....	.....
Frankfort	173,099	524,925	1,725	.....
German Flats	444,118	129,850	36,477	.....
Herkimer	183,804	667,004	33,932	.....
Litchfield	1,277	.....	.....	.....
Little Falls	26,620	166,000	1,760	.....
Manheim	75,825	450,340	3,660	.....
Newport	12,204	87,200	2,052	.....
Norway	1,251	.....	.....	.....
Ohio	614	.....	.....	.....
Russia	10,929	60,000	1,265	.....
Salisbury	2,530	52,700	.....	.....
Schuyler	33,667	419,350	.....	.....
Stark	3,045	.....	.....	.....
Warren	4,381	.....	.....	.....
Webb	27,800	247,260	16,500	.....
Wilmurt	660	5,500	.....	.....
Winfield	11,719	87,200	2,184	.....
Total	$1,465,582	$4,045,329	$186,420	.....

JEFFERSON

Assessed values of property

Watertown, city	$658,812	$388,550	$73,098	.....
Adams	37,152	99,000	6,552	.....
Alexandria	39,025	57,150	.....	.....
Antwerp	19,200	88,930	1,680	.....
Brownville	64,380	120,960	5,040	.....
Cape Vincent	34,527	86,340	2,660	.....
Champion	48,651	68,725	13,293	.....
Clayton	37,100	103,300	9,700	.....
Ellisburg	19,098	130,000	1,008	.....
Henderson	8,000	.....	.....	.....
Hounsfield	25,056	90,000	2,736	.....
Le Ray	27,300	172,550	.....	.....
Lorraine	4,650	.....	.....	.....
Lyme	57,248	79,430	29,835	.....
Orleans	11,970	63,800	.....	.....
Pamelia	19,332	56,050	770	.....
Philadelphia	16,555	181,900	5,320	.....
Rodman	4,200	.....	.....	.....
Rutland	13,406	83,550	1,040	.....
Theresa	11,205	147,706	2,200	.....
Watertown	17,388	128,625	.....	.....
Wilna	89,225	295,700	36,050	.....
Worth	750	.....	.....	.....
Total	$1,264,230	$2,442,266	$190,982	.....

NOTE.— For continuation of this table, see page 217.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Little Falls, city	$3,750	$59,500	.....	$137,750	$246,400	.....
Columbia	.....	.....	.....	.....	.....	.....
Danube	.....	.....	.....	.....	.....	.....
Fairfield	.....	.....	.....	.....	1,890	.....
Frankfort	407,600	39,075	.....	12,270	73,875	.....
German Flats	50,175	219,618	.....	25,200	148,680	.....
Herkimer	170,700	40,664	.....	5,700	52,020	.....
Litchfield	.....	.....	.....	.....	.....	.....
Little Falls	33,500	264	.....	1,400	5,236	.....
Manheim	.....	.....	.....	187,640	41,820	.....
Newport	.....	.....	.....	12,000	4,374	.....
Norway	.....	.....	.....	.....	.....	.....
Ohio	.....	.....	.....	.....	.....	.....
Russia	.....	.....	.....	18,850	.....	.....
Salisbury	.....	.....	.....	.....	935	.....
Schuyler	.....	.....	.....	.....	16,080	.....
Stark	.....	.....	.....	.....	.....	.....
Warren	32,900	621	.....	.....	.....	.....
Webb	.....	.....	.....	2,000	1,450	.....
Wilmurt	.....	.....	.....	.....	.....	.....
Winfield	.....	.....	.....	.....	3,900	.....
Total	$698,625	$359,742	.....	$402,810	$596,660	.....

COUNTY

of incorporated companies

Watertown, city	.....	$52,700	.....	$455,600	$410,440	.....
Adams	.....	.....	.....	10,000	8,568	.....
Alexandria	.....	.....	.....	4,000	21,500	.....
Antwerp	.....	.....	.....	14,400	8,640	.....
Brownville	$20,850	14,700	.....	6,800	35,580	.....
Cape Vincent	.....	.....	.....	.....	16,100	.....
Champion	.....	.....	.....	.....	24,444	.....
Clayton	.....	.....	.....	.....	15,150	.....
Ellisburg	.....	.....	.....	.....	.....	.....
Henderson	.....	.....	.....	.....	2,640	.....
Hounsfield	.....	.....	.....	2,100	9,936	.....
Le Ray	.....	.....	.....	11,500	5,135	.....
Lorraine	.....	.....	.....	.....	.....	.....
Lyme	.....	.....	.....	3,700	15,470	.....
Orleans	.....	.....	.....	3,000	2,835	.....
Pamelia	.....	5,115	.....	.....	605	.....
Philadelphia	.....	.....	.....	.....	.....	.....
Rodman	.....	.....	.....	.....	1,200	.....
Rutland	.....	.....	.....	112,000	2,795	.....
Theresa	.....	.....	.....	13,000	2,200	.....
Watertown	.....	.....	.....	.....	.....	.....
Wilna	.....	.....	.....	29,150	42,600	.....
Worth	.....	.....	.....	.....	.....	.....
Total	$20,850	$72,515	.....	$665,250	$625,838	.....

NOTE.— For continuation of this table, see page 218.

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HERKIMER

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Little Falls, city	.....	.....	.....	$10,500	$38,745	.....
Columbia	.....	.....	.....	1,760	560	.....
Danube	.....	.....	.....	5,181	12,000	.....
Fairfield	.....	.....	.....	1,479	6,079	.....
Frankfort	$44,000	$900	.....	11,050	57,524	.....
German Flats	35,900	.....	.....	4,930	39,343	.....
Herkimer	.....	.....	.....	19,644	57,188	.....
Litchfield	.....	.....	.....	132	1,277	.....
Little Falls	.....	.....	.....	6,000	19,360	.....
Manheim	22,000	.....	.....	9,918	30,345	.....
Newport	300	.....	.....	1,800	5,778	.....
Norway	29,555	.....	.....	.....	1,251	.....
Ohio	10,940	.....	.....	.....	614	.....
Russia	14,590	6,985	.....	1,510	2,679	.....
Salisbury	4,500	.....	.....	1,130	1,595	.....
Schuyler	.....	.....	.....	6,310	17,587	.....
Stark	.....	.....	.....	.....	3,045	.....
Warren	.....	.....	.....	.....	3,760	.....
Webb	.....	.....	.....	5,220	9,850	.....
Wilmurt	850	.....	.....	230	660	.....
Winfield	.....	.....	.....	1,130	5,635	.....
Total	$162,635	$7,885	.....	$87,924	$314,875	.....

JEFFERSON

Assessed values of property of

Watertown, city	.....	.....	.....	$109,800	$122,574	.....
Adams	.....	.....	.....	1,520	22,032	.....
Alexandria	.....	.....	.....	3,900	17,525	.....
Antwerp	.....	.....	.....	2,040	8,880	.....
Brownville	.....	.....	.....	1,500	9,060	.....
Cape Vincent	.....	.....	.....	.....	15,767	.....
Champion	.....	.....	.....	.....	10,914	.....
Clayton	.....	.....	.....	.....	12,250	.....
Ellisburg	.....	.....	.....	2,170	18,090	.....
Henderson	.....	.....	.....	.....	5,360	.....
Hounsfield	.....	.....	.....	500	12,384	.....
Le Ray	.....	.....	.....	4,800	22,165	.....
Lorraine	.....	.....	.....	.....	4,650	.....
Lyme	.....	.....	.....	300	11,943	$1,200
Orleans	.....	.....	.....	.....	9,135	.....
Pamelia	.....	.....	.....	750	12,842	.....
Philadelphia	.....	.....	.....	1,980	11,235	.....
Rodman	.....	.....	.....	.....	3,000	.....
Rutland	.....	.....	.....	1,000	9,571	.....
Theresa	.....	.....	.....	3,000	6,805	.....
Watertown	.....	.....	.....	2,200	17,388	.....
Wilna	.....	.....	.....	3,900	10,575	.....
Worth	.....	.....	.....	.....	750	.....
Total	.....	.....	.....	$139,360	$374,895	$1,200

NOTE.— For conclusion of this table, see page 219.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Little Falls, city	$839,150	.....	.....	$150,350	.....	.....
Columbia	.....	.....	.....	.....	.....	.....
Danube	.....	.....	.....	100	.....	.....
Fairfield	56,200	.....	.....	.....	.....	.....
Frankfort	697,400	.....	.....	29,665	.....	$10,000
German Flats	2,161,550	.....	.....	127,750	.....	.....
Herkimer	616,000	.....	$3,000	75,990	.....	2,000
Litchfield	.....	.....	.....	.....	.....	.....
Little Falls	2,850	.....	.....	6,500	.....	.....
Manheim	191,400	.....	1,000	26,000	.....	300
Newport	90,450	.....	.....	21,000	.....	.....
Norway	1,325	.....	.....	.....	.....	.....
Ohio	2,982	.....	.....	.....	.....	.....
Russia	84,265	.....	.....	7,000	.....	3,000
Salisbury	319,700	.....	.....	19,100	.....	.....
Schuyler	550	.....	.....	.....	.....	.....
Stark	2,000	.....	.....	.....	.....	.....
Warren	2,000	.....	.....	2,300	.....	.....
Webb	296,819	.....	2,000	16,830	.....	2,200
Wilmurt	.....	.....	.....	.....	.....	.....
Winfield	9,380	.....	.....	.....	.....	.....
Total	$5,374,021	.....	$6,000	$482,585	.....	$17,500

— Concluded

incorporated companies — Concluded

Watertown, city	$2,385,100	.....	.....	$1,002,225	.....	.....
Adams	.....	.....	.....	.....	.....	.....
Alexandria	.....	.....	.....	.....	.....	.....
Antwerp	.....	.....	.....	.....	.....	.....
Brownville	.....	.....	.....	.....	.....	.....
Cape Vincent	.....	.....	.....	.....	.....	.....
Champion	.....	.....	.....	.....	.....	.....
Clayton	.....	.....	.....	.....	.....	.....
Ellisburg	.....	.....	.....	.....	.....	.....
Henderson	.....	.....	.....	.....	.....	.....
Hounsfield	.....	.....	.....	.....	.....	.....
Le Ray	.....	.....	.....	.....	.....	.....
Lorraine	.....	.....	.....	.....	.....	.....
Lyme	.....	.....	.....	.....	.....	.....
Orleans	.....	.....	.....	.....	.....	.....
Pamelia	.....	.....	.....	.....	.....	.....
Philadelphia	.....	.....	.....	.....	.....	.....
Rodman	.....	.....	.....	.....	.....	.....
Rutland	.....	.....	.....	.....	.....	.....
Theresa	.....	.....	.....	.....	.....	.....
Watertown	.....	.....	.....	.....	.....	.....
Wilna	.....	.....	.....	.....	.....	.....
Worth	2,000	.....	.....	.....	.....	.....
Total	$2,387,100	.....	.....	$1,002,225	.....	.....

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LEWIS

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Croghan	$10,800	$20,350	$950	.....
Denmark	21,420	97,710	.....	.....
Diana	8,020	97,900	1,840	.....
Greig	2,120	.....	.....	.....
Harrisburg	3,200	.....	.....	.....
High Market	405	20,340	.....	.....
Lewis	410	.....	.....	.....
Leyden	10,412	65,000	1,960	.....
Lowville	66,110	92,850	10,945	$7,000
Lyonsdale	2,090	.....	.....	.....
Martinsburg	3,520	54,500	.....	.....
Montague	640	.....	.....	.....
New Bremen	10,064	37,780	5,217	.....
Osceola	1,500	2,200	.....	.....
Pinckney	1,908	.....	.....	.....
Turin	8,640	63,750	.....	.....
Watson	990	.....	.....	.....
West Turin	14,992	38,240	870	.....
Total	$167,241	$590,620	$21,782	$7,000

LIVINGSTON

Assessed values of property

Avon	$133,987	$255,000	$8,775	.....
Caledonia	69,483	646,800	19,076	.....
Conesus	6,384	73,500	.....	.....
Geneseo	56,652	61,500	1,001	.....
Groveland	16,401	332,200	.....	.....
Leicester	48,750	258,935	3,198	.....
Lima	50,787	75,000	.....	.....
Livonia	31,371	126,175	1,752	.....
Mount Morris	97,838	228,330	6,300	.....
North Dansville	75,546	186,200	1,625	.....
Nunda	20,876	178,500	2,992	.....
Ossian	4,218	.....	.....	.....
Portage	4,699	315,000	.....	.....
Sparta	7,119	251,450	.....	.....
Springwater	13,312	73,500	.....	.....
West Sparta	14,784	35,385	.....	.....
York	63,882	468,450	.....	.....
Total	$716,089	$3,565,925	$44,719	.....

NOTE.— For continuation of this table, see page 221.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Croghan				$355,800	$5,450	
Denmark				10,500	12,840	
Diana				18,000	3,080	
Greig						
Harrisburg						
High Market						
Lewis						
Leyden				13,000	2,100	
Lowville					38,060	
Lyonsdale				2,000	266	
Martinsburg					120	
Montague						
New Bremen				11,620	3,256	
Osceola						
Pinckney						
Turin					4,400	
Watson				130,000		
West Turin					5,220	
Total				$540,920	$74,792	

COUNTY

of incorporated companies

Avon				$38,400	$70,425	
Caledonia				3,200	15,960	
Conesus					18,480	
Geneseo	$7,000			25,000		
Groveland						
Leicester	4,250			7,248	29,718	
Lima				18,224	18,630	
Livonia				4,100	7,665	
Mount Morris				11,150	61,299	
North Dansville	900			10,000	49,400	
Nunda				3,200	4,216	
Ossian						
Portage					1,406	
Sparta						
Springwater						
West Sparta						
York				12,600	22,620	
Total	$12,150			133,122	$299,819	

NOTE.— For continuation of this table, see page 222.

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LEWIS

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Perosnal	Real	Special franchises equalized	Personal
Croghan					$4,400	$100
Denmark					8,580	
Diana					3,100	
Greig					2,120	
Harrisburg					3,200	
High Market					405	
Lewis					410	
Leyden				$6,700	6,352	
Lowville				1,000	17,105	8,055
Lyonsdale		$988			836	
Martinsburg					3,400	
Montague					640	
New Bremen	$2,200			4,830	1,591	
Osceola				1,570	1,500	
Pinckney					1,908	
Turin				300	4,240	
Watson					990	
West Turin		1,972		740	6,930	
Total	$2,200	$2,960		$15,140	$67,707	$8,155

LIVINGSTON

Assessed values of property of

Avon				$1,200	$54,787	
Caledonia				4,200	34,447	
Conesus				500	6,384	
Geneseo				5,620	37,171	
Groveland				5,100	16,401	
Leicester				3,940	15,834	
Lima					32,157	
Livonia				2,400	21,954	
Mount Morris		$3,150		10,500	27,089	
North Dansville					24,521	$1,300
Nunda				3,915	13,668	
Ossian					4,218	
Portage				7,447	3,293	
Sparta				2,516	7,119	
Springwater		960		625	12,352	
West Sparta				430	14,784	
York				3,500	41,262	
Total		$4,110		$51,893	$367,441	$1,300

NOTE.— For conclusion of this table, see page 223.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Croghan	$8,000			$126,930		
Denmark	18,100		$3,000			
Diana	32,000					
Greig	3,500			4,160		
Harrisburg	500					
High Market	61,700					
Lewis						
Leyden	9,750			750		
Lowville	53,350		41,000	22,000		
Lyonsdale	132,130					
Martinsburg	17,110			27,000		
Montague	49,710					
New Bremen	10,950			54,200		
Osceola	19,070					
Pinckney						
Turin	12,750					
Watson						
West Turin	335,870					
Total	$764,490		$44,000	$235,040		

— Concluded

incorporated companies — Concluded

Avon	$64,700		$2,000	$9,400		$6,000
Caledonia	58,200			9,000		
Conesus				2,700		
Geneseo	93,960			800		4,000
Groveland	4,800			38,510		
Leicester	344,760		17,325	5,750		800
Lima	55,000					
Livonia	42,850			3,200		800
Mount Morris	84,050		4,500	2,000		
North Dansville	120,900		2,000			2,500
Nunda	39,600			3,650		
Ossian						
Portage	800			1,000		
Sparta				5,475		
Springwater						
West Sparta			510	34,160		
York	451,170		6,000	4,700		
Total	$1,360,790		$32,335	$120,345		$14,100

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MADISON

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Oneida, city	$226,350	$547,825	$45,600	.....
Brookfield	9,562	107,665	.....	.....
Cazenovia	35,666	125,250	1,972	.....
De Ruyter	9,639	56,400	2,898	.....
Eaton	17,810	136,000	.....	.....
Fenner	3,010	29,500	.....	.....
Georgetown	3,132	38,500	.....	.....
Hamilton	24,447	125,000	1,750	.....
Lebanon	3,780	149,100	.....	.....
Lenox	73,788	698,800	29,692	.....
Lincoln	8,865	30,500	.....	.....
Madison	13,804	100,000	.....	.....
Nelson	5,005	44,000	.....	.....
Smithfield	4,275	.....	.....	.....
Stockbridge	9,672	78,150	4,453	.....
Sullivan	34,870	467,000	.....	.....
Total	$483,675	$2,733,690	$86,365	.....

MONROE

Assessed values of property

Rochester, city	$19,146,025	$6,011,153	$1,374,729	.....
Brighton	201,365	315,860	.....	.....
Chili	33,490	724,230	.....	.....
Clarkson	16,082	.....	.....	.....
Gates	273,429	817,840	.....	.....
Greece	370,800	456,830	.....	.....
Hamlin	14,880	126,300	.....	.....
Henrietta	48,960	305,200	.....	.....
Irondequoit	290,400	96,250	.....	.....
Mendon	67,522	376,200	5,220	.....
Ogden	44,268	249,620	7,140	.....
Parma	31,577	65,350	1,785	.....
Penfield	70,212	29,300	.....	.....
Perinton	167,215	628,350	14,025	.....
Pittsford	180,780	370,000	36,400	.....
Riga	40,204	662,300	6,900	.....
Rush	38,263	542,900	.....	.....
Sweden	143,520	232,900	15,770	.....
Webster	256,749	113,156	1,116	.....
Wheatland	57,204	269,472	11,928	.....
Total	$21,492,945	$12,393,211	$1,475,013	.....

NOTE.— For continuation of this table, see page 225.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Oneida, city	$40,950	$102,000	.....	$36,800	$53,480	$7,000
Brookfield	.....	.....	.....	.....	2,625	.....
Casenovia	.....	.....	.....	9,500	16,184	.....
De Ruyter	.....	.....	.....	.....	945	.....
Eaton	.....	.....	.....	.....	3,965	.....
Fenner	.....	.....	.....	.....	.....	.....
Georgetown	.....	.....	.....	.....	.....	.....
Hamilton	.....	.....	.....	.....	1,050	.....
Lebanon	.....	.....	.....	.....	126	.....
Lenox	60,500	1,092	.....	5,500	15,912	.....
Lincoln	.....	.....	.....	.....	.....	.....
Madison	.....	.....	.....	.....	4,760	.....
Nelson	.....	.....	.....	.....	.....	.....
Smithfield	.....	.....	.....	.....	.....	.....
Stockbridge	.....	.....	.....	.....	.....	.....
Sullivan	27,000	.....	.....	.....	5,115	.....
Total	$128,450	$103,092	.....	$51,800	$104,162	$7,000

COUNTY

of incorporated companies

Rochester, city	$899,085	$6,547,538	.....	$4,483,308	$9,296,000	.....
Brighton	372,600	48,025	.....	42,300	94,350	.....
Chili	.....	.....	.....	32,850	935	.....
Clarkson	.....	.....	.....	.....	1,032	.....
Gates	101,950	30,340	.....	21,250	120,540	.....
Greece	170,135	36,000	.....	.....	193,500	.....
Hamlin	.....	.....	.....	.....	.....	.....
Henrietta	.....	.....	.....	43,500	.....	.....
Irondequoit	265,815	76,800	.....	.....	120,000	.....
Mendon	600	.....	.....	.....	14,400	.....
Ogden	74,500	2,940	.....	40,000	.....	.....
Parma	1,500	.....	.....	.....	7,990	.....
Penfield	67,370	40,180	.....	10,000	5,330	.....
Perinton	149,485	25,755	.....	52,150	64,430	$500
Pittsford	64,600	40,800	.....	38,650	67,360	.....
Riga	300	.....	.....	19,000	12,328	.....
Rush	.....	.....	.....	31,550	332	.....
Sweden	93,000	.....	.....	57,100	58,330	.....
Webster	15,600	199,485	.....	.....	26,412	1,000
Wheatland	.....	.....	.....	10,700	19,908	.....
Total	$2,276,540	$7,047,863	.....	$4,882,358	$10,103,177	$1,500

NOTE.— For continuation of this table, see page 225.

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MADISON

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Specia franchises equalized	Personal
Oneida, city	.....	.....	.....	$17,400	$25,270	$6,000
Brookfield	.....	.....	.....	600	6,937	.....
Cazenovia	.....	.....	.....	9,575	17,510	.....
De Ruyter	.....	.....	.....	.....	5,796	.....
Eaton	.....	.....	.....	.....	13,845	.....
Fenner	.....	.....	.....	.....	3,010	.....
Georgetown	$2,500	$1,368	.....	600	1,764	.....
Hamilton	.....	.....	.....	2,800	21,647	.....
Lebanon	.....	.....	.....	1,800	3,654	.....
Lenox	.....	.....	.....	14,050	27,092	.....
Lincoln	9,500	.....	.....	1,250	8,865	.....
Madison	.....	.....	.....	1,000	9,044	.....
Nelson	.....	.....	.....	650	5,005	.....
Smithfield	.....	.....	.....	.....	4,275	.....
Stockbridge	.....	.....	.....	.....	5,219	.....
Sullivan	.....	.....	.....	11,400	29,755	.....
Total	$12,000	$1,368	.....	$61,125	$188,688	$6,000

MONROE

Assessed values of property of

Rochester, city	$240,950	$119,354	.....	$916,100	$1,808,404	.....
Brighton	17,500	16,150	.....	7,070	42,840	.....
Chili	.....	.....	.....	8,200	32,555	.....
Clarkson	.....	.....	.....	.....	15,050	.....
Gates	.....	100,860	.....	6,500	21,689	.....
Greece	204,900	88,200	.....	14,584	53,100	.....
Hamlin	.....	.....	.....	900	14,880	.....
Henrietta	.....	.....	.....	5,200	48,960	.....
Irondequoit	.....	64,000	.....	1,325	29,600	.....
Mendon	.....	.....	.....	3,175	47,902	.....
Ogden	.....	.....	.....	3,400	34,188	.....
Parma	.....	.....	.....	450	21,802	$1,500
Penfield	1,400	.....	.....	390	24,702	.....
Perinton	23,760	15,725	.....	12,615	47,280	.....
Pittsford	9,450	12,720	.....	13,175	23,500	.....
Riga	.....	.....	.....	12,300	20,976	.....
Rush	.....	.....	.....	3,850	37,931	.....
Sweden	400	.....	.....	11,150	69,420	.....
Webster	.....	744	.....	1,599	28,992	.....
Wheatland	.....	.....	.....	4,500	25,368	.....
Total	$498,360	$417,753	.....	$1,026,483	$2,449,139	$1,500

NOTE.— For conclusion of this table, see page 227.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Oneida, city	.....	.....	.....	.....	.....	.....
Brookfield	.....	.....	.....	.....	.....	.....
Casenovia	$11,250	.....	.....	$5,200	.....	.....
De Ruyter	.....	.....	.....	.....	.....	.....
Eaton	.....	.....	.....	.....	.....	.....
Fenner	.....	.....	.....	.....	.....	.....
Georgetown	3,500	.....	.....	.....	.....	.....
Hamilton	49,500	.....	.....	.....	.....	.....
Lebanon	2,900	.....	.....	.....	.....	.....
Lenox	37,600	.....	.....	3,850	.....	.....
Lincoln	3,600	.....	.....	1,200	.....	.....
Madison	27,700	.....	.....	.....	.....	.....
Nelson	.....	.....	.....	.....	.....	.....
Smithfield	2,500	.....	.....	.....	.....	.....
Stockbridge	.....	.....	.....	.....	.....	.....
Sullivan	.....	.....	.....	.....	.....	.....
Total	$138,550	.....	.....	$10,250	.....	.....

— Concluded

incorporated companies — Concluded

Rochester, city	$11,179,475	.....	.....	$6,985,196	.....	.....
Brighton	86,800	.....	.....	253,575	.....	.....
Chili	33,900	.....	.....	25,500	.....	.....
Clarkson	7,000	.....	.....	.....	.....	.....
Gates	1,160,050	.....	$9,400	1,135,925	.....	$10,000
Greece	3,071,493	.....	.....	108,210	.....	.....
Hamlin	26,400	.....	.....	.....	.....	.....
Henrietta	3,700	.....	.....	.....	.....	.....
Irondequoit	51,425	.....	.....	212,225	.....	5,000
Mendon	9,400	.....	1,600	59,900	.....	.....
Ogden	12,000	.....	.....	16,200	.....	.....
Parma	170,000	.....	.....	41,000	.....	10,00
Penfield	.....	.....	.....	.....	.....	.....
Perinton	395,250	.....	4,000	269,150	.....	.....
Pittsford	45,950	.....	.....	264,075	.....	.....
Riga	200	.....	.....	.....	.....	.....
Rush	11,500	.....	.....	.....	.....	.....
Sweden	164,800	.....	.....	45,900	.....	.....
Webster	53,500	.....	2,000	42,800	.....	2,000
Wheatland	201,000	.....	.....	.....	.....	.....
Total	$16,683,843	.....	$17,000	$9,459,656	.....	$27,000

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MONTGOMERY

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Amsterdam, city	$471,019	$501,900	$83,904	.....
Amsterdam	23,298	654,049	.....	.....
Canajoharie	121,065	91,173	68,110	.....
Charlestown	7,000	.....	.....	.....
Florida	134,469	96,200	110,416	.....
Glen	86,420	97,395	27,280	.....
Minden	75,420	137,750	10,500	.....
Mohawk	42,398	814,842	1,904	.....
Palatine	23,500	654,747	2,300	.....
Root	36,525	80,924	26,100	.....
Saint Johnsville	31,950	450,700	2,460	.....
Total	$1,053,064	$3,579,680	$332,974	.....

NASSAU

Assessed values of property

Glen Cove, city	$155,400	$56,500	$4,200	.....
Hempstead	1,666,509	1,142,252	28,028	.....
North Hempstead	701,125	305,115	4,700	.....
Oyster Bay	455,300	353,155	3,000	.....
Total	$2,978,334	$1,857,022	$39,928	.....

BOROUGHS OF

Assessed values of property of

Bronx	$32,097,927	$39,921,860	$1,342,827	.....
Brooklyn	92,659,654	16,943,280	1,368,452	.....
Manhattan	282,825,592	120,615,000	48,517,640	$1,887,900
Queens	27,479,195	34,471,879	3,272,174	.....
Richmond	4,411,730	4,269,700	409,845	.....
Total	$439,474,098	$216,221,719	$54,910,938	$1,887,900

NOTE.— For continuation of this table, see page 229.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises eqaulized	Personal
Amsterdam, city	$78,200	$94,050	.....	$125,250	$204,060	.....
Amsterdam	386,944	3,300	.....	23,050	7,128	.....
Canajoharie	.....	.....	.....	1,450	34,160	.....
Charlestown	.....	.....	.....	8,550	.....	.....
Florida	.....	.....	.....	28,280	7,839	.....
Glen	.....	.....	.....	300	9,920	.....
Minden	.....	.....	.....	86,240	43,620	.....
Mohawk	149,116	4,080	.....	6,500	14,892	.....
Palatine	.....	.....	.....	5,600	5,650	.....
Root	.....	.....	.....	.....	.....	.....
Saint Johnsville	.....	.....	.....	29,340	14,640	.....
Total	$614,260	$101,430	.....	$314,560	$341,909	.....

COUNTY

of incorporated companies

Glen Cove, city	$3,550	$26,160	.....	$8,200	$74,580	.....
Hempstead	171,312	187,564	.....	106,293	632,580	.....
North Hempstead	27,900	109,150	.....	146,050	369,050	.....
Oyster Bay	1,000	22,250	.....	27,500	216,200	.....
Total	$203,762	$345,124	.....	$288,043	$1,292,410	.....

GREATER NEW YORK

incorporated companies — Concluded

Bronx	$6,050,800	$9,829,170	.....	$14,054,600	$16,120,620	$500,000
Brooklyn	41,161,090	40,610,350	$51,000	21,471,200	38,340,062	680,000
Manhattan	63,156,252	96,204,125	54,250	66,967,100	91,056,027	3,271,400
Queens	5,292,175	9,298,720	.....	22,748,435	9,068,299	2,500
Richmond	958,800	1,931,300	.....	327,000	1,165,010	30,000
Total	$116,619,117	$156,873,665	$105,250	$125,568,335	$155,750,018	$4,483,900

NOTE.— For continuation of this table, see page 230.

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MONTGOMERY

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Amsterdam, city	.....	.....	.....	28,400	89,005	.....
Amsterdam	.....	.....	.....	12,680	12,870	.....
Canajoharie	.....	.....	.....	1,840	18,795	.....
Charlestown	.....	.....	.....	.....	7,000	.....
Florida	.....	.....	.....	1,500	16,214	.....
Glen	$7,000	$25,360	.....	5,092	23,860	.....
Minden	.....	.....	.....	5,310	21,300	.....
Mohawk	.....	.....	.....	28,983	21,522	.....
Palatine	.....	3,500	.....	16,125	12,050	.....
Root	.....	.....	.....	2,000	10,425	.....
Saint Johnsville	.....	.....	.....	3,500	14,850	.....
Total	$7,000	$28,860	.....	$105,430	$247,891	.....

NASSAU

Assessed values of property of

Glen Cove, city	$10,000	$600	.....	$2,699	$49,860	.....
Hempstead	512,230	233,428	.....	27,506	584,909	.....
North Hempstead	.....	74,000	.....	30,600	144,225	.....
Oyster Bay	18,300	52,500	.....	11,098	161,350	.....
Total	$540,530	$360,528	.....	$71,903	$940,344	.....

BOROUGHS OF GREATER

Assessed values of property of

Bronx	$500	.....	.....	$1,639,100	$4,805,310	.....
Brooklyn	883,000	$1,065,490	.....	5,384,950	11,275,300	$16,250
Manhattan	279,000	.....	$115,000	26,398,300	47,047,800	368,600
Queens	1,439,375	2,794,422	100,000	1,336,000	3,045,580	.....
Richmond	62,800	7,120	.....	972,545	898,455	.....
Total	$2,664,675	$3,867,032	$215,000	$35,730,895	$67,072,445	$384,850

NOTE.— For conclusion of this table, see page 231.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	MERCANTILE AND MANUFACTURING COMPANIES			OTHER COMPANIES		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Amsterdam, city	$420,200	.....	$17,600	$1,488,500	.....	$18,500
Amsterdam	.....	.....	.....	1,000	.....	.....
Canajoharie	211,930	.....	.....	60,750	.....	.....
Charlestown	.....	.....	.....	.....	.....	.....
Florida	.....	.....	.....	500	.....	.....
Glen	27,800	.....	.....	.....	.....	.....
Minden	.....	.....	.....	252	.....	.....
Mohawk	.....	.....	.....	10,380	.....	.....
Palatine	12,900	.....	.....	75	.....	.....
Root	.....	.....	.....	.....	.....	.....
Saint Johnsville	117,400	.....	.....	400	.....	.....
Total	$790,230	.....	$17,600	$1,561,863	.....	$18,500

— Concluded

incorporated companies — Concluded

Glen Cove, city	$45,000	.....	.....	$345,625	.....	.....
Hempstead	160,375	.....	.....	7,927,895	.....	.....
North Hempstead	.....	.....	.....	.....	.....	.....
Oyster Bay	3,000	.....	.....	481,650	.....	.....
Total	$208,375	.....	.....	$8,755,170	.....	.....

NEW YORK — Concluded

incorporated companies — Concluded

Bronx	$5,680,100	.....	.....	$126,713,286	.....	$1,083,450
Brooklyn	35,487,550	.....	.....	214,687,565	.....	2,975,650
Manhattan	68,870,990	.....	.....	1095,802,720	.....	47,379,200
Queens	16,003,956	.....	.....	38,050,066	.....	699,500
Richmond	6,685,775	.....	.....	9,034,010	.....	381,250
Total	$132,728,371	.....	.....	$1,484,287,647	.....	$52,519,050

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NIAGARA

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Lockport, city	$642,116	$286,350	$170,312	.....
Niagara Falls, city	5,012,400	4,241,180	589,800	.....
North Tonawanda, city	883,200	823,425	243,360	.....
Cambria	17,112	347,412	.....	.....
Hartland	27,368	.....	.....	.....
Lewiston	98,948	329,462	10,150	.....
Lockport	19,437	94,365	.....	.....
Newfane	50,406	158,453	.....	.....
Niagara	132,984	222,040	6,480	.....
Pendleton	15,015	49,400	.....	.....
Porter	29,783	51,685	.....	.....
Royalton	112,382	200,000	2,349	.....
Somerset	33,962	170,550	1,900	.....
Wheatfield	58,609	116,660	.....	.....
Wilson	43,320	185,600	.....	.....
Total	$7,177,042	$7,276,582	$1,024,351	.....

ONEIDA

Assessed values of property

Rome, city	$718,016	$1,214,560	$172,120	.....
Utica, city	3,978,478	3,837,540	464,318	.....
Sherrill, city	11,820	.....	3,680	.....
Annsville	2,760	58,232	.....	.....
Augusta	6,837	18,000	1,450	.....
Ava	630	.....	.....	.....
Boonville	13,100	114,900	2,150	.....
Bridgewater	4,408	63,504	1,071	.....
Camden	13,062	155,650	2,860	.....
Deerfield	14,352	3,100	.....	.....
Florence	2,100	.....	.....	.....
Floyd	2,520	.....	.....	.....
Forestport	1,920	153,398	.....	.....
Kirkland	39,762	88,750	1,200	.....
Lee	1,763	2,300	.....	.....
Marcy	5,430	176,600	.....	.....
Marshall	9,309	72,250	.....	.....
New Hartford	209,958	112,600	126	.....
Paris	19,049	131,000	1,800	.....
Remsen	8,918	917	2,408	.....
Sangerfield	16,616	65,250	1,273	.....
Steuben	1,405	35,881	.....	.....
Trenton	38,720	1,506	4,160	.....
Vernon	47,391	148,624	11,776	.....
Verona	19,494	521,640	.....	.....
Vienna	8,854	139,300	1,482	.....
Western	2,107	.....	.....	.....
Westmoreland	18,810	137,000	.....	.....
Whitestown	304,400	565,650	4,050	.....
Total	$5,521,989	$7,818,152	$675,924	.....

NOTE.— For continuation of this table, see page 233.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city	$75,760	$132,004	.....	$216,325	$257,969	.....
Niagara Falls, city	1,352,980	1,100,000	$30,000	24,540,350	2,907,200	$50,000
N.Tonawanda, city	523,700	284,000	.....	237,895	233,600	.....
Cambria	.....	.....	.....	66,270	.....	.....
Hartland	.....	.....	.....	4,650	8,184	.....
Lewiston	90,760	64,380	.....	105,000	7,801	.....
Lockport	67,483	.....	.....	63,770	570	.....
Newfane	290,000	1,953	.....	24,200	17,670	.....
Niagara	109,500	77,040	.....	84,485	22,104	.....
Pendleton	122,155	.....	.....	32,575	4,160	.....
Porter	16,000	12,740	.....	1,000	8,424	.....
Royalton	153,130	4,350	.....	102,130	50,895	.....
Somerset	.....	.....	.....	4,745	16,625	.....
Wheatfield	88,550	42,920	.....	26,785	1,566	.....
Wilson	.....	.....	.....	3,240	20,045	.....
Total	$2,890,018	$1,719,387	$30,000	$25,513,420	$3,556,813	$50,000

COUNTY

of incorporated companies

Rome, city	$107,000	$110,812	.....	$187,000	$367,484	.....
Utica, city	142,900	828,320	.....	1,316,970	1,736,124	$25,000
Sherrill, city	.....	4,400	.....	.....	1,240	.....
Annsville	.....	.....	.....	3,250	.....	.....
Augusta	.....	.....	.....	.....	3,000	.....
Ava	.....	.....	.....	.....	.....	.....
Boonville	.....	.....	.....	.....	.....	.....
Bridgewater	.....	.....	.....	.....	.....	.....
Camden	.....	.....	.....	.....	.....	.....
Deerfield	.....	.....	.....	.....	.....	.....
Florence	.....	.....	.....	.....	.....	.....
Floyd	.....	.....	.....	4,300	.....	.....
Forestport	.....	.....	.....	600	280	.....
Kirkland	5,600	20,500	.....	2,500	2,600	.....
Lee	.....	.....	.....	2,400	.....	.....
Marcy	.....	.....	.....	3,300	1,680	.....
Marshall	.....	.....	.....	.....	2,958	.....
New Hartford	26,505	68,040	.....	3,950	73,920	.....
Paris	.....	.....	.....	.....	9,800	.....
Remsen	.....	.....	.....	560	1,344	.....
Sangerfield	.....	.....	.....	.....	7,169	.....
Steuben	.....	.....	.....	.....	.....	.....
Trenton	.....	.....	.....	108,850	21,960	.....
Vernon	32,400	6,348	.....	516	2,392	.....
Verona	.....	.....	.....	.....	.....	.....
Vienna	.....	.....	.....	.....	.....	.....
Western	.....	.....	.....	.....	.....	.....
Westmoreland	30,000	.....	.....	.....	2,310	.....
Whitestown	82,886	133,250	.....	25,637	83,100	.....
Total	$427,291	$1,171,670	.....	$1,659,833	$2,317,361	$25,000

NOTE.— For continuation of this table, see page 234.

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NIAGARA

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city	.....	.....	.....	$30,000	$81,831	$1,500
Niagara Falls, city	$196,960	$80,000	$3,500	78,710	335,400	.....
No. Tonawanda, city	.....	.....	.....	32,560	122,240	.....
Cambria	.....	.....	.....	1,346	17,112	.....
Hartland	.....	.....	.....	.....	19,184	.....
Lewiston	.....	.....	.....	.....	16,617	.....
Lockport	.....	.....	.....	1,470	18,867	.....
Newfane	.....	.....	.....	630	30,783	.....
Niagara	6,550	.....	.....	1,515	27,360	.....
Pendleton	.....	.....	.....	4,035	10,855	.....
Porter	.....	.....	.....	540	8,619	.....
Royalton	12,000	.....	.....	3,290	54,788	.....
Somerset	2,000	.....	.....	2,953	15,437	.....
Wheatfield	.....	.....	.....	4,081	14,123	.....
Wilson	.....	.....	.....	1,530	23,275	.....
Total	$217,510	$80,000	$3,500	$162,660	$796,491	$1,500

ONEIDA

Assessed values of property of

Rome, city	.....	.....	.....	$112,365	$67,600	.....
Utica, city	$38,025	$629,920	$15,000	11,565	319,796	.....
Sherrill, city	.....	.....	.....	.....	2,500	.....
Annsville	31,180	40	.....	530	2,720	.....
Augusta	.....	.....	.....	.....	2,387	.....
Ava	.....	.....	.....	585	630	.....
Boonville	.....	.....	.....	1,000	10,950	.....
Bridgewater	.....	.....	.....	1,600	3,337	.....
Camden	.....	.....	.....	5,470	10,202	.....
Deerfield	61,000	9,476	.....	4,058	4,876	.....
Florence	.....	.....	.....	.....	2,100	.....
Floyd	.....	.....	.....	.....	2,520	.....
Forestport	150	.....	.....	3,268	1,640	.....
Kirkland	.....	.....	.....	2,500	15,462	.....
Lee	51,020	.....	.....	.....	1,763	.....
Marcy	59,779	.....	.....	1,319	3,750	.....
Marshall	.....	1,450	.....	1,000	4,901	.....
New Hartford	168,650	34,062	.....	70,674	33,810	.....
Paris	.....	.....	.....	1,200	7,449	.....
Remsen	1,153	.....	.....	2,350	5,166	.....
Sangerfield	.....	.....	.....	1,150	8,174	.....
Steuben	.....	.....	.....	510	1,405	.....
Trenton	559	.....	.....	6,020	12,600	.....
Vernon	.....	.....	.....	8,135	26,875	.....
Verona	.....	399	.....	12,410	19,095	.....
Vienna	470	3,762	.....	.....	3,610	.....
Western	.....	.....	.....	.....	2,107	.....
Westmoreland	.....	.....	.....	2,977	16,500	.....
Whitestown	13,980	65,100	.....	13,235	18,900	.....
Total	$425,966	$744,209	$15,000	$263,921	$612,825	.....

NOTE.— For conclusion of this table, see page 235.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Lockport, city	$1,334,170	.....	$450	$381,850	.....	$150
Niagara Falls, city	13,060,715	.....	2,000	3,679,760	.....	6,000
No. Tonawanda, city	2,952,945	.....	.....	530,465	.....	.....
Cambria	6,000	.....	.....	.....	.....	.....
Hartland	.....	.....	.....	.....	.....	.....
Lewiston	364,595	.....	.....	94,190	.....	.....
Lockport	12,000	.....	.....	.....	.....	.....
Newfane	102,220	.....	.....	93,700	.....	.....
Niagara	512,900	.....	.....	119,655	.....	.....
Pendleton	28,600	.....	.....	.....	.....	.....
Porter	78,400	.....	2,000	5,600	.....	.....
Royalton	464,270	.....	.....	1,200	.....	.....
Somerset	125,800	.....	.....	.....	.....	.....
Wheatfield	1,200	.....	.....	1,955	.....	.....
Wilson	143,600	.....	75,000	10,800	.....	.....
Total	$19,187,415	.....	$79,450	$4,919,175	.....	$6,150

— Concluded

incorporated companies — Concluded

Rome, city	$986,050	.....	.....	.....	.....	.....
Utica, city	2,586,840	.....	$1,612,500	$875,945	.....	$124,500
Sherrill, city	.....	.....	.....	.....	.....	.....
Annsville	.....	.....	.....	.....	.....	.....
Augusta	.....	.....	4,000	.....	.....	.....
Ava	.....	.....	.....	.....	.....	.....
Boonville	.....	.....	.....	500	.....	.....
Bridgewater	.....	.....	.....	.....	.....	.....
Camden	14,800	.....	75,000	20,290	.....	30,000
Deerfield	.....	.....	.....	.....	.....	.....
Florence	.....	.....	.....	.....	.....	.....
Floyd	.....	.....	.....	.....	.....	.....
Forestport	.....	.....	.....	.....	.....	.....
Kirkland	.....	.....	.....	.....	.....	.....
Lee	.....	.....	.....	.....	.....	.....
Marcy	.....	.....	.....	.....	.....	.....
Marshall	.....	.....	.....	.....	.....	.....
New Hartford	.....	.....	.....	1,000	.....	.....
Paris	.....	.....	.....	.....	.....	.....
Remsen	.....	.....	.....	.....	.....	.....
Sangerfield	.....	.....	.....	.....	.....	.....
Steuben	.....	.....	.....	.....	.....	.....
Trenton	.....	.....	.....	.....	.....	.....
Vernon	1,225	.....	.....	.....	.....	.....
Verona	.....	.....	.....	.....	.....	.....
Vienna	4,150	.....	.....	.....	.....	.....
Western	.....	.....	.....	.....	.....	.....
Westmoreland	.....	.....	.....	1,000	.....	.....
Whitestown	.....	.....	.....	.....	.....	.....
Total	$3,593,065	.....	$1,691,500	$898,735	.....	$154,500

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ONONDAGA

Assessed values of property

CITIES AND TOWNS	Equalized[1] value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Syracuse, city	$10,096,950	$3,613,786	$1,297,688	.....
Camillus	223,740	1,156,300	3,230	.....
Cicero	14,940	20,700	.....	.....
Clay	29,282	200,026	.....	.....
De Witt	470,096	864,000	2,665	.....
Elbridge	37,931	526,972	.....	.....
Fabius	12,410	99,000	.....	.....
Geddes	205,529	408,600	13,260	.....
LaFayette	77,180	.....	.....	.....
Lysander	138,125	.....	30,345	.....
Manlius	198,012	861,010	6,510	.....
Marcellus	70,685	42,350	2,881	.....
Onondaga	252,552	25,000	.....	.....
Otisco	11,925	.....	.....	.....
Pompey	8,175	25,000	.....	.....
Salina	106,500	157,170	3,900	.....
Skaneateles	79,920	60,000	.....	.....
Spafford	2,652	.....	.....	.....
Tully	35,850	85,000	900	.....
Van Buren	62,587	410,501	11,175	.....
Total	$12,135,041	$8,555,415	$1,372,554	.....

ONTARIO

Assessed values of property

Canandaigua, city	$249,970	$219,000	$50,190	.....
Geneva, city	467,175	440,100	77,325	.....
Bustol	9,945	.....	.....	.....
Canadice	3,842	.....	.....	.....
Canandaigua	28,974	182,100	.....	.....
East Bloomfield	28,520	83,000	1,440	.....
Farmington	39,695	321,250	.....	.....
Geneva	26,136	291,300	.....	.....
Gorham	15,463	87,700	1,014	.....
Hopewell	18,796	162,000	.....	.....
Manchester	81,921	856,000	12,782	.....
Naples	20,582	30,500	1,155	.....
Phelps	123,367	754,700	10,336	.....
Richmond	7,377	.....	.....	.....
Seneca	34,204	208,200	.....	.....
South Bustol	3,630	.....	.....	.....
Victor	71,760	453,070	5,355	.....
West Bloomfield	23,674	63,650	.....	.....
Total	$1,255,031	$4,152,570	$159,597	.....

NOTE.— For continuation of this table, see page 237.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city	$1,178,640	$2,880,100	.....	$2,563,060	$4,702,050	.....
Camillus	25,000	.....	.....	50,370	46,240	.....
Cicero	58,000	.....	.....	7,500	4,320	.....
Clay	14,500	.....	.....	3,200	1,530	.....
De Witt	111,100	125,775	.....	9,800	229,385	.....
Elbridge	750	3,400	.....	200	3,655	.....
Fabius	.....	.....	.....	.....	.....	.....
Geddes	134,900	47,450	.....	10,800	116,804	.....
LaFayette	.....	.....	.....	6,000	42,500	.....
Lysander	71,600	10,200	.....	4,300	60,435	.....
Manlius	207,340	70,140	.....	.....	74,060	.....
Marcellus	126,500	.....	.....	2,200	7,236	.....
Onondaga	115,600	88,400	.....	.....	71,400	.....
Otisco	.....	.....	.....	.....	.....	.....
Pompey	.....	.....	.....	.....	.....	.....
Salina	87,937	34,875	.....	7,900	44,025	.....
Skaneateles	.....	33,000	.....	.....	6,120	.....
Spafford	.....	.....	.....	.....	.....	.....
Tully	.....	.....	.....	.....	13,800	.....
Van Buren	11,250	11,250	.....	.....	25,425	.....
Total	$2,143,117	$3,304,590	.....	$2,665,330	$5,448,985	.....

COUNTY

of incorporated companies

Canandaigua, city	$102,228	$76,300	$100,000	$24,400	$84,910	$500
Geneva, city	.....	117,000	.....	131,000	202,500	.....
Bustol	.....	.....	.....	4,250	1,950	.....
Canadice	.....	.....	.....	2,500	.....	.....
Canandaigua	61,600	5,280	.....	10,000	3,894	.....
East Bloomfield	.....	.....	.....	6,150	10,400	.....
Farmington	43,000	.....	.....	24,240	680	.....
Geneva	5,000	10,656	.....	2,800	3,600	.....
Gorham	.....	.....	.....	3,500	1,950	.....
Hopewell	110,000	740	.....	2,500	2,664	.....
Manchester	67,000	.....	.....	26,100	28,469	.....
Naples	.....	.....	.....	1,800	8,360	.....
Phelps	.....	.....	.....	47,950	44,346	.....
Richmond	11,300	.....	.....	.....	.....	.....
Seneca	65,700	.....	.....	.....	12,240	.....
South Bustol	.....	.....	.....	.....	.....	.....
Victor	103,470	1,700	.....	2,500	20,400	.....
West Bloomfield	.....	.....	.....	.....	12,090	.....
Total	$569,298	$211,676	$100,000	$289,690	$438,453	$500

NOTE.— For continuation of this table, see page 238.

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ONONDAGA

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city	$25,000	$4,814	.....	$863,200	$1,212,298	.....
Camillus	132,000	146,200	.....	26,000	28,070	.....
Cicero	.....	.....	.....	600	10,620	.....
Clay	.....	.....	.....	.....	27,752	.....
DeWitt	48,700	65,650	.....	21,660	46,621	.....
Elbridge	.....	9,350	.....	.....	21,526	.....
Fabius	.....	.....	.....	100	12,410	.....
Geddes	.....	2,600	.....	.....	25,415	.....
LaFayette	.....	.....	.....	.....	34,680	.....
Lysander	.....	.....	.....	600	37,145	.....
Manlius	.....	.....	.....	.....	47,302	.....
Marcellus	.....	35,510	.....	.....	25,058	.....
Onondaga	.....	.....	.....	.....	92,752	.....
Otisco	26,000	8,700	.....	.....	3,225	.....
Pompey	2,200	.....	.....	200	8,175	.....
Salina	3,600	3,525	.....	7,446	20,175	.....
Skaneateles	.....	5,400	.....	2,700	35,400	.....
Spafford	4,100	.....	.....	.....	2,652	.....
Tully	.....	.....	.....	.....	21,150	.....
Van Buren	.....	.....	.....	450	14,737	.....
Total	$241,600	$281,749	.....	$922,956	$1,727,163	.....

ONTARIO

Assessed values of property of

Canandaigua, city	.....	.....	.....	$10,825	$38,570	.....
Geneva, city	.....	.....	$2,000	27,700	70,350	.....
Bustol	.....	.....	.....	270	7,995	.....
Canadice	.....	.....	.....	.....	3,842	.....
Canandaigua	.....	.....	.....	4,180	19,800	.....
East Bloomfield	.....	.....	.....	1,670	16,680	$6,200
Farmington	.....	.....	.....	2,190	39,015	.....
Geneva	$121,000	.....	.....	2,300	11,880	.....
Gorham	.....	.....	.....	667	12,499	.....
Hopewell	.....	.....	.....	1,000	15,392	.....
Manchester	.....	.....	.....	7,750	40,670	.....
Naples	.....	.....	.....	950	11,067	.....
Phelps	10,050	.....	.....	13,700	68,685	.....
Richmond	.....	.....	.....	.....	7,377	.....
Seneca	.....	.....	.....	2,100	21,964	.....
South Bustol	.....	.....	.....	.....	3,630	.....
Victor	.....	.....	.....	8,770	44,306	.....
West Bloomfield	131,170	.....	.....	.....	11,583	.....
Total	$262,220	.....	$2,000	$84,072	$445,305	$6,200

NOTE.— For conclusion of this table, see page 239.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Syracuse, city	$11,425,863	.....	.....	$6,045,978	.....	.....
Camillus	232,410	.....	.....	35,400	.....	.....
Cicero	38,955	.....	.....	6,050	.....	.....
Clay	6,750	.....	.....	.....	.....	.....
DeWitt	30,000	.....	.....	190,000	.....	.....
Elbridge	48,240	.....	.....	.....	.....	.....
Fabius	45,750	.....	.....	.....	.....	.....
Geddes	5,717,875	.....	.....	8,650	.....	.....
LaFayette	32,550	.....	.....	400	.....	.....
Lysander	330,550	.....	.....	3,300	.....	.....
Manlius	78,800	.....	.....	33,500	.....	.....
Marcellus	50,400	.....	.....	11,600	.....	.....
Onondaga	510,200	.....	.....	5,550	.....	.....
Otisco	.....	.....	.....	.....	.....	.....
Pompey	30,800	.....	.....	350	.....	.....
Salina	20,510	.....	.....	216,450	.....	.....
Skaneateles	189,300	.....	.....	11,200	.....	.....
Spafford	2,900	.....	.....	5,900	.....	.....
Tully	360,650	.....	.....	3,250	.....	.....
Van Buren	7,000	.....	.....	1,200	.....	.....
Total	$19,159,503	.....	.....	$6,578,778	.....	.....

— Concluded

incorporated companies — Concluded

Canandaigua, city	$285,350	.....	$1,000	$8.700	.....	$1,50
Geneva, city	804,200	.....	1,000	52,800	.....	4,00
Bustol	.....	.....	.....	.....	.....	.....
Canadice	.....	.....	.....	.....	.....	.....
Canandaigua	.....	.....	.....	.....	.....	.....
East Bloomfield	.....	.....	.....	.....	.....	.....
Farmington	.....	.....	.....	.....	.....	.....
Geneva	.....	.....	.....	.....	.....	.....
Gorham	18,050	.....	.....	950	.....	.....
Hopewell	.....	.....	.....	.....	.....	.....
Manchester	111,200	.....	.....	22,500	.....	.....
Naples	10,000	.....	.....	.....	.....	.....
Phelps	103,500	.....	.....	49,600	.....	.....
Richmond	.....	.....	.....	.....	.....	.....
Seneca	19,150	.....	.....	12,850	.....	.....
South Bustol	.....	.....	.....	500	.....	.....
Victor	356,700	.....	12,500	12,900	.....	.....
West Bloomfield	.....	.....	.....	.....	.....	.....
Total	$1,708,150	.....	$14,500	$160,800	.....	$5,500

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ORANGE

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Middletown, city	$289,650	$526,000	$33,250	.....
Newburg, city	664,506	1,108,267	57,246	.....
Port Jervis, city	290,850	462,695	33,200	.....
Blooming Grove	22,126	132,000	1,848	.....
Chester	30,060	146,800	6,480	.....
Cornwall	89,667	423,000	4,875	.....
Crawford	5,225	42,000	.....	.....
Deer Park	8,343	424,600	.....	.....
Goshen	47,933	175,700	6,923	.....
Greenville	3,272	.....	.....	.....
Hamptonburg	5,940	231,270	.....	.....
Highlands	30,550	71,000	.....	.....
Minisink	4,954	50,700	1,296	.....
Monroe	42,268	98,000	4,374	.....
Montgomery	99,357	630,280	5,610	.....
Mount Hope	4,452	.....	.....	.....
Newburg	98,040	93,000	.....	.....
New Windsor	37,570	239,500	.....	.....
Tuxedo	9,888	150,000	.....	.....
Wallkill	16,919	563,500	.....	.....
Warwick	46,425	171,800	2,600	.....
Wawayanda	8,975	73,000	.....	.....
Woodbury	42,795	273,545	5,022	.....
Total	$1,899,765	$6,086,657	$162,724	.....

ORLEANS

Assessed values of property

Albion	$142,365	$403,000	$9,711	.....
Barre	18,225	.....	.....	.....
Carlton	34,920	160,000	.....	.....
Clarendon	12,920	20,000	.....	.....
Gaines	22,987	.....	.....	.....
Kendall	15,132	94,050	.....	.....
Murray	55,162	221,200	5,025	.....
Ridgeway	171,760	200,000	28,400	.....
Shelby	43,875	95,000	1,950	.....
Yates	32,500	217,526	960	.....
Total	$549,846	$1,410,776	$46,046	.....

NOTE.— For continuation of this table, see page 241.

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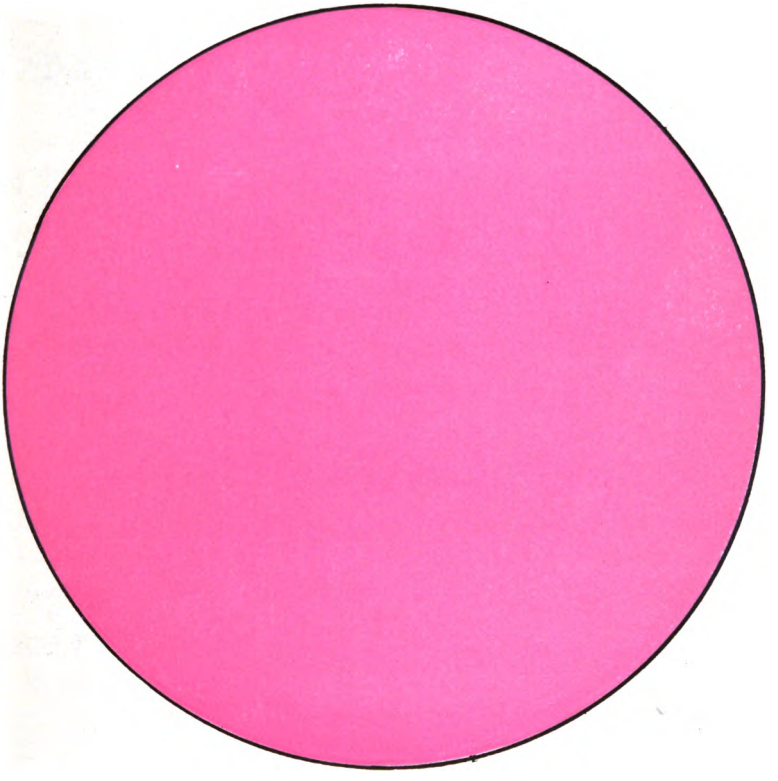
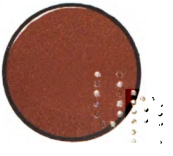
COMPARISON OF STATES HAVING INHERITANCE TAXES WITH STATES NOT HAVING INHERITANCE TAXES



45 States of the Union have Inheritance Taxes



3 States of the Union do not have Inheritance Taxes

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city	.....	$30,500	.....	$66,250	$137,600	$21,350
Newburg, city	$48,600	87,000	.....	153,240	437,900	.....
Port Jervis, city	2,350	17,500	.....	75,875	126,300	.....
Blooming Grove	21,000	.....	.....	11,000	8,118	.....
Chester	.....	.....	.....	7,400	17,760	.....
Cornwall	.....	.....	.....	10,356	63,115	.....
Crawford	.....	.....	.....	250	2,000	.....
Deer Park	300	1,620	.....	76,000	2,538	.....
Goshen	.....	2,408	.....	7,700	24,553	.....
Greenville	.....	.....	.....	.....	.....	.....
Hamptonburg	37,575	.....	.....	2,500	550	.....
Highlands	.....	.....	.....	1,500	13,780	.....
Minisink	.....	.....	.....	.....	648	.....
Monroe	.....	.....	.....	23,100	24,921	.....
Montgomery	1,375	35,475	.....	19,175	37,895	.....
Mount Hope	.....	.....	.....	2,400	1,344	.....
Newburg	28,000	39,900	.....	10,280	25,200	.....
New Windsor	.....	.....	.....	.....	20,800	.....
Tuxedo	.....	.....	.....	21,000	528	.....
Wallkill	.....	4,050	.....	560	270	.....
Warwick	.....	.....	.....	2,050	27,050	.....
Wawayanda	.....	.....	.....	.....	.....	.....
Woodbury	.....	.....	.....	630	16,578	.....
Total	$139,200	$218,453	.....	$491,266	$989,448	$21,350

COUNTY

of incorporated companies

Albion	.....	$19,256	.....	$29,200	$60,175	.....
Barre	.....	.....	.....	44,000	.....	.....
Carlton	.....	.....	.....	.....	6,768	.....
Clarendon	.....	.....	.....	30,700	3,485	.....
Gaines	$1,500	.....	.....	.....	3,750	.....
Kendall	.....	.....	.....	.....	.....	.....
Murray	57,600	3,000	.....	650	9,075	.....
Ridgeway	68,100	24,000	.....	136,500	66,400	.....
Shelby	24,000	.....	.....	36,900	19,500	.....
Yates	.....	.....	.....	3,400	12,800	.....
Total	$151,200	$46,256	.....	$281,350	$181,953	.....

NOTE.— For continuation of this table, see page 242.

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ORANGE

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city	.....	.....	.....	$17,725	$88,300	$3,400
Newburg, city	.....	.....	.....	26,625	82,360	.....
Port Jervis, city	$16,900	$81,500	.....	15,130	32,350	.....
Blooming Grove	.....	.....	.....	14,300	12,160	.....
Chester	.....	.....	.....	8,470	5,820	200
Cornwall	.....	.....	.....	13,963	21,677	.....
Crawford	.....	.....	.....	3,675	3,225	.....
Deer Park	39,000	.....	.....	12,770	4,185	.....
Goshen	.....	.....	.....	8,650	14,049	.....
Greenville	.....	.....	.....	.....	3,272	.....
Hamptonburg	.....	.....	.....	1,770	5,390	.....
Highlands	20,650	13,000	.....	6,300	3,770	.....
Minisink	3,400	2,160	.....	1,650	850	.....
Monroe	.....	.....	.....	5,600	12,973	.....
Montgomery	.....	.....	.....	3,737	20,377	.....
Mount Hope	.....	.....	.....	12,550	3,108	.....
Newburg	.....	.....	.....	12,352	32,940	.....
New Windsor	58,500	.....	.....	5,906	16,770	.....
Tuxedo	800	4,320	.....	27,500	5,040	.....
Wallkill	.....	.....	.....	5,820	12,599	.....
Warwick	1,000	4,300	.....	11,570	12,475	1,210
Wawayanda	.....	.....	.....	1,838	8,975	.....
Woodbury	32,000	13,770	.....	13,257	7,425	.....
Total	$172,250	$119,050	.....	$231,158	$410,090	$4,810

ORLEANS

Assessed values of property of

Albion	.....	.....	.....	$7,300	$53,223	.....
Barre	.....	.....	.....	1,000	18,225	.....
Carlton	.....	.....	.....	3,000	28,152	.....
Clarendon	$22,950	.....	.....	490	9,435	.....
Gaines	.....	.....	.....	.....	19,237	.....
Kendall	.....	.....	.....	4,330	15,132	.....
Murray	.....	.....	.....	1,860	38,062	.....
Ridgeway	.....	.....	.....	9,956	52,960	.....
Shelby	23,000	.....	.....	1,400	22,425	.....
Yates	.....	.....	.....	2,500	18,740	.....
Total	$45,950	.....	.....	$31,836	$275,591	.....

NOTE.— For conclusion of this table, see page 243.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Middletown, city	$252,800	.....	.....	$84,800	.....	.....
Newburg, city	979,631	.....	$170,000	375,331	.....	$42,000
Port Jervis, city	93,525	.....	2,000	101,700	.....	5,200
Blooming Grove	129,950	.....	.....	16,400	.....	.....
Chester	6,000	.....	1,000	17,150	.....	1,500
Cornwall	129,525	.....	.....	141,900	.....	.....
Crawford	29,350	.....	.....	.....	.....	.....
Deer Park	55,550	.....	.....	175	.....	.....
Goshen	52,850	.....	4,000	116,900	.....	2,000
Greenville	31,500	.....	.....	.....	.....	.....
Hamptonburg	27,850	.....	.....	3,300	.....	.....
Highlands	40,300	.....	.....	.....	.....	.....
Minisink	67,100	.....	.....	.....	.....	.....
Monroe	31,800	.....	2,000	39,700	.....	500
Montgomery	144,000	.....	.....	33,475	.....	.....
Mount Hope	18,000	.....	.....	.....	.....	.....
Newburg	244,775	.....	.....	6,300	.....	.....
New Windsor	266,650	.....	.....	24,950	.....	.....
Tuxedo	99,900	.....	12,000	375,800	.....	17,500
Wallkill	35,800	.....	.....	12,000	.....	.....
Warwick	146,440	.....	.....	67,600	.....	.....
Wawayanda	94,550	.....	.....	.....	.....	.....
Woodbury	.....	.....	.....	.....	.....	.....
Total	$2,977,846	.....	$191,000	$1,417,481	.....	$68,700

— Concluded

incorporated companies — Concluded

Albion	$319,950	.....	.....	$58,200	.....	.....
Barre	5,000	.....	.....	.....	.....	.....
Carlton	34,200	.....	.....	.....	.....	.....
Clarendon	42,500	.....	.....	.....	.....	.....
Gaines	2,000	.....	.....	.....	.....	.....
Kendall	128,580	.....	.....	.....	.....	.....
Murray	105,550	.....	.....	41,700	.....	.....
Ridgeway	240,400	.....	.....	156,000	.....	.....
Shelby	137,250	.....	.....	400	.....	.....
Yates	78,950	.....	.....	12,250	.....	.....
Total	$1,094,380	.....	.....	$268,550	.....	.....

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OSWEGO

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Fulton, city	$150,617	$139,720	$39,600	.....
Oswego, city	821,936	1,007,070	454,069	.....
Albion	7,752	89,900	2,622	.....
Amboy	715	6,000	.....	.....
Boylston	765	.....	.....	.....
Constantia	14,196	115,900	3,276	.....
Granby	20,036	100,000	.....	.....
Hannibal	16,461	58,800	4,623	.....
Hastings	22,921	176,305	1,184	.....
Mexico	33,495	102,167	1,860	.....
Minetto	11,625	55,825	.....	.....
New Haven	8,326	58,200	.....	.....
Orwell	2,835	.....	.....	.....
Oswego	14,925	82,000	.....	.....
Palermo	6,440	.....	.....	.....
Parish	7,352	27,694	536	.....
Redfield	840	.....	.....	.....
Richland	37,725	246,334	2,280	.....
Sandy Creek	22,066	95,400	1,768	.....
Schroeppel	74,620	.....	4,970	.....
Scriba	16,327	79,700	.....	.....
Volney	8,148	123,134	.....	.....
West Monroe	1,392	41,400	.....	.....
Williamstown	2,067	88,010	.....	.....
Total	$1,303,582	$2,693,559	$516,788	.....

OTSEGO

Assessed values of property

Oneonta, city	$262,200	$344,000	$3,000	.....
Burlington	2,135	.....	.....	.....
Butternuts	3,448	.....	.....	.....
Cherry Valley	13,294	45,430	884	.....
Decatur	715	.....	.....	.....
Edmestown	13,446	36,000	.....	.....
Exeter	1,852	.....	.....	.....
Hartwick	13,370	20,000	.....	.....
Laurens	14,306	.....	.....	.....
Maryland	22,644	170,450	1,836	.....
Middlefield	7,070	12,000	.....	.....
Milford	8,547	149,150	650	.....
Morris	3,165	.....	.....	.....
New Lisbon	2,281	.....	.....	.....
Oneonta	20,308	133,500	.....	.....
Otego	12,902	186,000	1,105	.....
Otsego	92,917	50,600	3,510	.....
Pittsfield	3,081	35,300	.....	.....
Plainfield	2,905	14,000	.....	.....
Richfield	19,685	50,000	.....	.....
Roseboom	1,785	.....	.....	.....
Springfield	4,104	.....	.....	.....
Unadilla	25,823	191,790	8,432	.....
Westford	1,950	.....	.....	.....
Worcester	24,210	13,975	.....	.....
Total	$578,143	$1,452,195	$19,417	.....

NOTE.— For continuation of this table, see page 245.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Fulton, city	$18,570	$21,175	.....	$100,850	$51,370	.....
Oswego, city	25,502	55,440	.....	108,400	204,821	$65,364
Albion	.....	.....	.....	43,450	2,166	.....
Amboy	.....	.....	.....	.....	.....	.....
Boylston	.....	.....	.....	.....	.....	.....
Constantia	.....	.....	.....	.....	104	.....
Granby	25,000	.....	.....	1,150	3,965	.....
Hannibal	.....	.....	.....	.....	3,819	.....
Hastings	.....	.....	.....	48,000	7,030	.....
Mexico	.....	.....	.....	5,763	9,238	.....
Minetto	41,200	3,150	.....	275,600	2,400	.....
New Haven	.....	.....	.....	.....	.....	.....
Orwell	.....	.....	.....	856,870	1,701	.....
Oswego	.....	3,720	.....	.....	4,380	.....
Palermo	.....	.....	.....	.....	3,570	.....
Parish	.....	.....	.....	26,810	1,943	.....
Redfield	.....	.....	.....	67,500	.....	.....
Richland	.....	.....	.....	17,610	11,700	.....
Sandy Creek	.....	.....	.....	4,500	8,296	.....
Schroeppel	24,225	18,900	.....	1,000	25,130	.....
Scriba	.....	4,930	.....	.....	1,682	.....
Volney	35,250	.....	.....	8,500	1,749	.....
West Monroe	.....	.....	.....	.....	.....	.....
Williamstown	.....	.....	.....	.....	.....	.....
Total	$169,747	$107,315	.....	$1,566,003	$345,064	$65,364

COUNTY

of incorporated companies

Oneonta, city	$3,500	$33,000	.....	$43,900	$64,200	.....
Burlington	.....	.....	.....	.....	.....	.....
Butternuts	.....	.....	.....	.....	146	.....
Cherry Valley	.....	.....	.....	650	6,392	$200
Decatur	.....	.....	.....	.....	.....	.....
Edmestown	.....	.....	.....	.....	1,800	.....
Exeter	12,500	.....	.....	.....	1,300	.....
Hartwick	70,600	1,470	.....	.....	4,550	.....
Laurens	26,750	11,222	.....	.....	744	.....
Maryland	.....	.....	.....	900	2,380	.....
Middlefield	.....	.....	.....	.....	630	.....
Milford	176,000	.....	.....	.....	2,925	.....
Morris	.....	.....	.....	.....	.....	.....
New Lisbon	.....	.....	.....	.....	.....	.....
Oneonta	17,000	4,895	.....	900	5,280	.....
Otego	.....	.....	.....	350	3,055	.....
Otsego	58,540	22,945	.....	.....	16,250	.....
Pittsfield	.....	.....	.....	.....	.....	.....
Plainfield	.....	.....	.....	.....	490	.....
Richfield	14,000	4,836	.....	.....	8,680	.....
Roseboom	.....	.....	.....	.....	.....	.....
Springfield	.....	.....	.....	.....	.....	.....
Unadilla	.....	.....	.....	.....	8,990	.....
Westford	.....	.....	.....	.....	.....	.....
Worcester	.....	.....	.....	4,850	6,000	.....
Total	$378,890	$78,368	.....	$51,550	$133,812	$200

NOTE.— For continuation of this table, see page 246.

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OSWEGO

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Fulton, city	.....	.....	.....	$14,870	$38,472	.....
Oswego, city	.....	.....	.....	32,500	107,606	.....
Albion	.....	.....	.....	600	2,964	.....
Amboy	.....	.....	.....	50	715	.....
Boylston	.....	.....	.....	.....	765	.....
Constantia	.....	$6,708	.....	675	4,108	.....
Granby	.....	3,250	.....	2,000	12,821	.....
Hannibal	.....	.....	.....	.....	8,019	.....
Hastings	.....	.....	.....	4,332	14,707	.....
Mexico	$500	.....	.....	2,560	22,397	.....
Minetto	.....	.....	.....	800	6,075	.....
New Haven	.....	.....	.....	.....	8,326	.....
Orwell	.....	.....	.....	.....	1,134	.....
Oswego	.....	.....	.....	700	6,825	.....
Palermo	.....	.....	.....	.....	2,870	.....
Parish	.....	.....	.....	220	4,873	.....
Redfield	.....	.....	.....	.....	840	.....
Richland	600	.....	.....	4,300	23,745	.....
Sandy Creek	2,000	.....	.....	3,400	12,002	.....
Schroeppel	.....	15,400	.....	6,000	10,220	.....
Scriba	.....	.....	.....	.....	9,715	.....
Volney	.....	.....	.....	.....	6,399	.....
West Monroe	.....	.....	.....	.....	1,392	.....
Williamstown	.....	.....	.....	.....	2,067	.....
Total	$3,100	$25,358	.....	$73,007	$309,057	.....

OTSEGO

Assessed values of property of

Oneonta, city	$34,000	$130,200	$2,000	$11,300	$31,800	$5,000
Burlington	.....	.....	.....	.....	2,135	.....
Butternuts	1,200	.....	.....	520	3,302	.....
Cherry Valley	6,000	.....	.....	.....	6,018	.....
Decatur	.....	.....	.....	.....	715	.....
Edmestown	6,000	7,920	.....	60	3,726	.....
Exeter	.....	.....	.....	.....	552	.....
Hartwick	3,200	3,500	.....	1,250	3,850	.....
Laurens	.....	.....	.....	250	2,340	.....
Maryland	.....	9,656	.....	2,500	8,772	100
Middlefield	.....	2,100	.....	.....	4,340	.....
Milford	.....	.....	.....	4,200	4,972	.....
Morris	150	540	.....	.....	2,625	.....
New Lisbon	.....	.....	.....	700	2,281	.....
Oneonta	40,000	3,300	.....	3,600	6,833	.....
Otego	.....	.....	.....	3,350	8,742	.....
Otsego	.....	33,150	.....	1,100	17,062	.....
Pittsfield	.....	.....	.....	.....	3,081	.....
Plainfield	.....	.....	.....	.....	2,415	.....
Richfield	.....	.....	.....	2,500	6,169	.....
Roseboom	.....	.....	.....	.....	1,785	.....
Springfield	.....	.....	.....	.....	4,104	.....
Unadilla	.....	3,038	.....	3,700	5,363	.....
Westford	.....	.....	.....	1,950	1,950	.....
Worcester	4,825	13,740	.....	3,800	4,470	.....
Total	$95,375	$207,144	$2,000	$40,780	$139,402	$5,100

NOTE.— For conclusion of this table, see page 247.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Fulton, city	$2,638,066			$127,725		$2,000
Oswego, city	1,707,506		$391,132	234,186		30,075
Albion						
Amboy						
Boylston						
Constantia						
Granby						
Hannibal						
Hastings	4,500			7,700		
Mexico	15,500			6,500		1,500
Minetto	183,300					
New Haven						
Orwell						
Oswego	1,100					
Palermo	2,000					
Parish						
Redfield	9,700					
Richland	31,300			400		
Sandy Creek	30,200			500		
Schroeppel	43,300			23,600		
Scriba	10,000					
Volney	85,500			3,250		
West Monroe	1,400					
Williamstown	3,300					
Total	$4,766,672		$391,132	$403,861		$33,575

— Concluded

incorporated companies — Concluded

Oneonta, city	$90,650			$167,275		
Burlington	2,500					
Butternuts	7,000			3,000		
Cherry Valley	10,750					
Decatur						
Edmestown	38,750		$5,000			
Exeter						
Hartwick						
Laurens						
Maryland	12,350		4,000			$400
Middlefield						
Milford				8,750		
Morris	8,000					
New Lisbon						
Oneonta						
Otego	12,000			4,250		
Otsego	20,020		10,000	85,630		10,500
Pittsfield	80,000					
Plainfield	8,000		2,000			
Richfield	74,400			1,500		
Roseboom	500					
Springfield	1,800					
Unadilla			4,000			
Westford						
Worcester	9,075			2,850		250
Total	$375,795		$25,000	$273,255		$11,150

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PUTNAM

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Carmel	$45,288	$163,230	.....	.....
Kent	15,250	.....	.....	.....
Patterson	10,217	248,986	.....	.....
Philipstown	54,575	404,000	$2,100	.....
Putnam Valley	3,408	.....	.....	.....
Southeast	54,530	500,000	20,090	.....
Total	$183,268	$1,316,216	$22,190	.....

RENSSELAER

Assessed values of property

Rensselaer, city	$732,525	$1,216,475	$359,025	.....
Troy, city	4,982,580	644,300	804,420	.....
Berlin	8,928	62,120	.....	.....
Brunswick	47,906	.....	.....	.....
East Greenbush	31,710	361,000	.....	.....
Grafton	11,777	.....	.....	.....
Hoosick	137,233	604,136	10,582	.....
Nassau	10,268	.....	.....	.....
North Greenbush	23.440	45,000	.....	.....
Petersburg	10,758	.....	.....	.....
Pittstown	29,452	340,130	4,165	.....
Poestenkill	4,095	.....	.....	.....
Sandlake	10,595	.....	.....	.....
Schaghticoke	173,825	449,173	120,615	.....
Schodack	77,962	1,066,011	11,250	.....
Stephentown	6,863	65,688	.....	.....
Total	$6,299,917	$4,854,033	$1,310,057	.....

ROCKLAND

Assessed values of property

Clarkstown	$165,812	$344,000	.....	.....
Haverstraw	142,480	153,500	$17,160	.....
Orangetown	386,137	439,600	5,530	.....
Ramapo	236,986	625,200	10,626	.....
Stony Point	26,750	161,200	.....	.....
Total	$958,165	$1,723,500	$33,316	.....

NOTE.— For continuation of this table, see page 249.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Carmel	$6,500	.....	.....	.....	$9,144	.....
Kent	.....	.....	.....	.....	250	.....
Patterson	.....	.....	.....	.....	2,345	.....
Philipstown	.....	.....	.....	.....	2,600	.....
Putnam Valley	.....	.....	.....	.....	.....	.....
Southeast	.....	.....	.....	$500	14,560	.....
Total	$6,500	.....	.....	$500	$28,899	.....

COUNTY

of incorporated companies

Rensselaer, city	$165,050	$267,000	.....	.....	.....	.....
Troy, city	283,500	1,530,000	.....	$713,800	$2,204,100	.....
Berlin	.....	.....	.....	5,250	2,418	.....
Brunswick	400	1,350	.....	.....	.....	.....
East Greenbush	100,000	1,610	.....	.....	.....	.....
Grafton	.....	.....	.....	.....	.....	.....
Hoosick	13,650	23,236	.....	24,313	78,440	$500
Nassau	.....	2,173	.....	.....	.....	.....
North Greenbush	.....	.....	.....	.....	1,920	.....
Petersburg	.....	.....	.....	.....	1,518	.....
Pittstown	.....	.....	.....	47,250	12,070	.....
Poestenkill	3,000	.....	.....	.....	.....	.....
Sandlake	.....	.....	.....	7,172	2,730	.....
Schaghticoke	9,500	.....	.....	683,926	20,230	.....
Schodack	150,000	1,875	.....	.....	13,500	.....
Stephentown	.....	.....	.....	.....	.....	.....
Total	$725,100	$1,827,244	.....	$1,481,711	$2,336,926	$500

COUNTY

of incorporated companies

Clarkstown	.....	.....	.....	$23,000	$30,800	.....
Haverstraw	.....	.....	.....	28,450	41,470	.....
Orangetown	.....	.....	.....	145,400	112,700	.....
Ramapo	.....	$7,700	.....	149,724	56,595	.....
Stony Point	.....	.....	.....	.....	4,100	.....
Total	.....	$7,700	.....	$346,574	$245,665	.....

NOTE.— For continuation of this table, see page 250.

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PUTNAM

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Carmel	.....	.....	.....	$28,950	$36,144	.....
Kent	.....	.....	.....	3,925	15,000	.....
Patterson	.....	.....	.....	10,000	7,872	.....
Philipstown	.....	.....	.....	10,590	49,875	.....
Putnam Valley	.....	.....	.....	1,940	3,408	.....
Southeast	.....	.....	.....	23,215	19,880	.....
Total	.....	.....	.....	$78,620	$132,179	.....

RENSSELAER

Assessed values of property of

Rensselaer, city	$116,250	$56,250	.....	$16,200	$50,250	.....
Troy, city	.....	.....	.....	311,500	444,060	.....
Berlin	1,770	4,340	.....	1,600	2,170	.....
Bruswick	.....	.....	.....	5,200	46,556	.....
East Greenbush	500	.....	.....	6,600	30,100	.....
Grafton	.....	.....	.....	3,800	11,777	.....
Hoosick	.....	.....	.....	21,000	24,975	.....
Nassau	.....	.....	.....	.....	8,095	.....
North Greenbush	.....	.....	.....	5,367	21,520	.....
Petersburg	.....	.....	.....	.....	9,240	.....
Pittstown	.....	.....	.....	125	13,217	$400
Poestenkill	.....	.....	.....	3,070	4,095	.....
Sandlake	.....	.....	.....	.....	7,865	.....
Schaghticoke	.....	.....	.....	5,280	32,980	.....
Schodack	.....	.....	.....	15,140	51,337	.....
Stephentown	.....	.....	.....	7,270	6,863	.....
Total	$118,520	$60,590	.....	$402,152	$765,100	$400

ROCKLAND

Assessed values of property of

Clarkstown	.....	$42,000	.....	$6,000	$93,012	.....
Haverstraw	$4,650	55,900	.....	5,700	27,950	.....
Orangetown	800	142,730	.....	37,500	125,177	.....
Ramapo	90,250	42,427	.....	25,700	119,638	.....
Stony Point	2,500	11,500	.....	15,100	11,150	.....
Total	$98,200	$294,557	.....	$90,000	$376,927	.....

NOTE.— For conclusion of this table, see page 251.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Carmel	$24,800	.....	.....	$99,890	.....	$1,000
Kent	3,000	.....	.....	8,975	.....	.....
Patterson	65,100	.....	.....	23,000	.....	4,000
Philipstown	43,700	.....	$8,500	41,000	.....	5,000
Putnam Valley	13,850	.....	.....	.....	.....	.....
Southeast	187,200	.....	1,000	15,200	.....	.....
Total	$337,650	.....	$9,500	$188,065	.....	$10,000

— Concluded

incorporated companies — Concluded

Rensselaer, city	$494,400	.....	.....	$353,850	.....	.....
Troy, city	3,687,455	.....	.....	617,430	.....	.....
Berlin	2,150	.....	.....	.....	.....	.....
Brunswick	.....	.....	.....	.....	.....	.....
East Greenbush	20,500	.....	.....	23,650	.....	.....
Grafton	.....	.....	.....	.....	.....	.....
Hoosick	163,750	.....	$500	385,900	.....	.....
Nassau	15,000	.....	.....	22,600	.....	.....
North Greenbush	.....	.....	.....	.....	.....	.....
Petersburg	.....	.....	.....	1,200	.....	$580
Pittstown	2,000	.....	.....	68,500	.....	500
Poestenkil	.....	.....	.....	.....	.....	.....
Sandlake	58,500	.....	.....	.....	.....	.....
Schaghticoke	.....	.....	.....	.....	.....	.....
Schodack	136,000	.....	4,000	83,300	.....	600
Stephentown	.....	.....	.....	.....	.....	.....
Total	$4,579,755	.....	$4,500	$1,556,430	.....	$1,600

— Concluded

incorporated companies — Concluded

Clarkstown	$177,300	.....	$25,000	$25,000	.....	$250
Haverstraw	74,500	.....	.....	.....	.....	.....
Orangetown	370,600	.....	.....	43,000	.....	.....
Ramapo	574,500	.....	.....	119,050	.....	.....
Stony Point	.....	.....	.....	.....	.....	.....
Total	$1,196,900	.....	$25,000	$187,050	.....	$250

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SAINT LAWRENCE

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Ogdensburg, city	$406,000	$403,980	$21,630	.....
Brasher	6,615	108,481	.....	.....
Canton	99,487	161,000	17,100	.....
Clare	.....	.....	.....	.....
Clifton	2,592	57,400	.....	.....
Colton	3,135	52,000	.....	.....
DeKalb	26,042	199,685	.....	.....
DePeyster	2,808	.....	.....	.....
Edwards	3,932	51,500	.....	.....
Fine	3,835	102,550	.....	.....
Fowler	6,450	76,045	845	.....
Gouverneur	5,655	136,100	8,040	.....
Hammond	59,610	104,000	650	.....
Hermon	13,312	5,500	.....	.....
Hopk nton	7,710	.....	.....	.....
Lawrence	11,520	66,500	.....	.....
Lisbon	19,260	103,610	.....	.....
Louisvi le	4,134	10,000	.....	.....
Macomb	4,262	.....	.....	.....
Madrid	10,893	56,500	.....	.....
Massena	156,992	187,000	1,820	.....
Morristown	19,290	125,300	2,700	.....
Norfolk	11,862	222,240	.....	.....
Oswegatchie	32,615	175,040	2,970	.....
Parishville	4,725	.....	.....	.....
Piercefield	550	105,000	.....	.....
Pierrepont	4,032	.....	.....	.....
Pitcairn	1,296	61,864	.....	.....
Potsdam	96,390	210,900	4,550	.....
Rossie	4,220	22,900	.....	.....
Russell	2,665	.....	.....	.....
Stockholm	15,450	89,500	.....	.....
Waddington	8,802	51,135	.....	.....
Total	$1,056,141	$2,923,730	$60,305	.....

SARATOGA

Assessed values of property

Mechanicville, city	$127,050	$150,000	$16,600	.....
Saratoga Springs, city	412,452	581,450	100,278	.....
Ballston	26,180	174,750	.....	.....
Charlton	9,280	.....	.....	.....
Clifton Park	85,050	285,759	.....	.....
Corinth	11,640	.....	540	.....
Day	212	.....	.....	.....
Edinburg	378	.....	.....	.....
Galway	4,000	.....	.....	.....
Greenfield	6,880	95,606	.....	.....
Hadley	770	89,700	.....	.....
Half Moon	54,694	986,271	.....	.....
Malta	23,014	95,000	.....	.....
Milton	114,351	100,900	32,240	.....
Moreau	92,550	116,850	28,350	.....
Northumberland	13,959	94,850	7,560	.....
Providence	435	.....	.....	.....
Saratoga	60,991	69,590	6,726	.....
Stillwater	248,527	168,000	76,966	.....
Waterford	186,921	105,650	104,832	.....
Wilton	11,536	183,156	.....	.....
Total	$1,490 870	$3,297,532	$374,092	.....

NOTE.— For continuation of this table, see page 253.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ogdensburg, city	$2,800	$56,000	.....	$37,450	$296,240	.....
Brasher	.....	.....	.....	300	2,240	.....
Canton	.....	.....	.....	36,750	57,750	$3,900
Clare	.....	.....	.....	.....	.....	.....
Clifton	.....	.....	.....	2,000	935	.....
Colton	.....	.....	.....	181,400	.....	.....
DeKalb	.....	.....	.....	12,660	17,690	.....
DePeyster	.....	.....	.....	.....	.....	.....
Edwards	.....	.....	.....	42,310	1,210	.....
Fine	.....	.....	.....	49,190	.....	.....
Fowler	.....	.....	.....	60,280	780	.....
Gouverneur	.....	.....	.....	5,250	32,400	.....
Hammond	.....	.....	.....	.....	1,500	.....
Hermon	.....	.....	.....	200	3,900	.....
Hopkinton	.....	.....	.....	350	3,225	.....
Lawrence	.....	.....	.....	.....	5,160	.....
Lisbon	.....	.....	.....	.....	9,720	.....
Louisville	.....	.....	.....	.....	477	.....
Macomb	.....	.....	.....	.....	.....	.....
Madrid	.....	.....	.....	3,000	1,950	.....
Massena	.....	.....	.....	725,400	91,000	.....
Morristown	.....	.....	.....	.....	4,440	.....
Norfolk	.....	.....	.....	33,500	5,200	.....
Oswegatchie	.....	$3,300	.....	.....	9,845	.....
Parishville	.....	.....	.....	11,570	750	.....
Piercefield	.....	.....	.....	.....	.....	.....
Pierrepont	.....	.....	.....	185,750	1,216	.....
Pitcairn	.....	.....	.....	.....	.....	.....
Potsdam	.....	.....	.....	31,000	58,100	.....
Rossie	.....	.....	.....	.....	1,160	.....
Russell	.....	.....	.....	.....	.....	.....
Stockholm	.....	.....	.....	.....	2,400	.....
Waddington	.....	.....	.....	54,800	4,200	.....
Total	$2,800	$59,300	.....	$1,473,160	$613,488	$3,900

COUNTY

of incorporated companies

Mechanicville, city	$5,500	$39,000	.....	$8,000	$52,500	.....
Saratoga Spgs., city	62,900	65,610	.....	45,560	135,270	.....
Ballston	194,004	.....	.....	92,809	10,150	.....
Charlton	.....	.....	.....	46,500	.....	.....
Clifton Park	3,850	.....	.....	56,652	26,600	.....
Corinth	20	.....	.....	1,840	9,300	.....
Day	.....	.....	.....	3,600	.....	.....
Edinburg	.....	.....	.....	.....	.....	.....
Galway	.....	.....	.....	.....	.....	.....
Greenfield	3,675	1,280	.....	29,420	1,600	.....
Hadley	.....	.....	.....	31,000	.....	.....
Half Moon	33,000	6,496	.....	145,500	19,894	.....
Malta	33,500	.....	.....	.....	.....	.....
Milton	50,303	55,640	.....	21,700	7,800	.....
Moreau	40,750	22,850	.....	675,450	13,350	.....
Northumberland	3,850	.....	.....	440	1,944	.....
Providence	.....	.....	.....	.....	.....	.....
Saratoga	.....	17,936	.....	900	22,951	.....
Stillwater	73,812	41,180	.....	1,160	11,078	.....
Waterford	15,975	.....	.....	9,100	.....	.....
Wilton	46,112	77,742	.....	21,000	72,954	.....
Total	$567,251	$327,734	.....	$1,190,631	$385,391	.....

NOTE.— For continuation of this table, see page 254.

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SAINT LAWRENCE

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ogdensburg, city				$18,000	$32,130	$600
Brasher					4,375	
Canton				9,100	24,637	
Clare						
Clifton				1,800	2,592	
Colton				200	2,200	
DeKalb				11,500	8,352	
DePeyster					2,808	
Edwards				490	2,722	
Fine					3,835	
Fowler				6,730	4,030	
Gouverneur				12,750	19,170	
Hammond				1,500	11,162	
Hermon					3,810	
Hopkinton					3,225	
Lawrence				1,600	6,360	
Lisbon					9,540	
Louisville					3,657	
Macomb					4,262	
Madrid	$2,000			600	8,943	
Massena		$49,070		220	15,102	
Morristown				3,070	12,150	
Norfolk				2,475	6,662	
Oswegatchie				3,500	16,500	
Parishville		600			3,375	
Piercefield				2,500	550	
Pierrepont					2,816	
Pitcairn					1,296	
Potsdam				10,000	33,740	
Rossie				200	3,060	
Russell					2,665	
Stockholm				9,300	13,050	
Waddington					4,602	
Total	$2,000	$49,670		$95,535	$273,378	$600

SARATOGA

Assessed values of property of

Mechanicville, city					$18,950	
Saratoga Spgs., city				$9,200	111,294	
Ballston				5,828	16,030	
Charlton					9,280	
Clifton Park	$3,300			3,430	58,450	
Corinth				970	1,800	
Day					212	
Edinburg				150	378	
Galway				155	4,000	
Greenfield				1,450	4,000	
Hadley	775	$480		350	290	
Half Moon				11,100	28,304	
Malta				9,404	23,014	
Milton				7,586	18,671	
Moreau				2,750	28,000	
Northumberland				1,310	4,455	
Providence	104,681				435	
Saratoga				9,496	13,378	
Stillwater				11,970	14,471	
Waterford				9,850	36,225	
Wilton				20,594	11,536	
Total	$108,756	$480		$105,593	$403,173	

NOTE.— For conclusion of this table, see page 255.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ogdensburg, city	$207,810	.....	$70,000	$402,210	.....	$4,000
Brasher	7,800	.....	.....	.....	.....	.....
Canton	572,900	.....	2,000	4,600	.....	500
Clare	288,190	.....	.....	.....	.....	.....
Clifton	280,895	.....	.....	101,600	.....	.....
Colton	306,436	.....	.....	176,680	.....	.....
DeKalb	115,190	.....	.....	.....	.....	.....
DePeyster	.....	.....	.....	.....	.....	.....
Edwards	216,980	.....	.....	.....	.....	.....
Fine	96,990	.....	.....	34,000	.....	.....
Fowler	203,800	.....	.....	12,500	.....	.....
Gouverneur	213,200	.....	22,000	5,000	.....	2,000
Hammond	1,100	.....	.....	.....	.....	.....
Hermon	33,250	.....	.....	.....	.....	.....
Hopkinton	243,320	.....	.....	31,900	.....	.....
Lawrence	350	.....	.....	3,000	.....	.....
Lisbon	11,500	.....	.....	.....	.....	.....
Louisville	3,000	.....	.....	.....	.....	.....
Macomb	.....	.....	.....	.....	.....	.....
Madrid	3,200	.....	.....	6,000	.....	.....
Massena	1,214,000	.....	5,000	354,800	.....	.....
Morristown	.....	.....	.....	.....	.....	.....
Norfolk	728,250	.....	.....	.....	.....	.....
Oswegatchie	15,000	.....	.....	40,000	.....	.....
Parishville	26,440	.....	.....	.....	.....	.....
Piercefield	256,200	.....	.....	145,300	.....	500
Pierrepont	2,000	.....	.....	.....	.....	.....
Pitcairn	11,460	.....	.....	.....	.....	.....
Potsdam	487,150	.....	84,500	21,950	.....	6,000
Rossie	15,000	.....	.....	.....	.....	.....
Russell	.....	.....	.....	.....	.....	.....
Stockholm	.....	.....	.....	.....	.....	.....
Waddington	12,900	.....	.....	.....	.....	.....
Total	$5,574,511	.....	$183,500	$1,339,540	.....	$13,000

— Concluded

incorporated companies — Concluded

Mechanicville, city	$234,750	.....	$800	$78,100	.....	$400
Saratoga Spgs., city	237,575	.....	2,800	554,730	.....	300
Ballston	800	.....	.....	5,400	.....	.....
Charlton	.....	.....	.....	.....	.....	.....
Clifton Park	.....	.....	.....	.....	.....	.....
Corinth	1,194,850	.....	.....	750	.....	.....
Day	.....	.....	.....	8,875	.....	.....
Edinburg	6,800	.....	.....	1,250	.....	.....
Galway	.....	.....	.....	.....	.....	.....
Greenfield	4,110	.....	.....	.....	.....	.....
Hadley	81,425	.....	.....	4,625	.....	.....
Half Moon	26,900	.....	.....	7,450	.....	.....
Malta	4,350	.....	.....	2,660	.....	.....
Milton	246,900	.....	.....	7,275	.....	1,000
Moreau	544,000	.....	.....	242,000	.....	.....
Northumberland	108,350	.....	.....	440	.....	.....
Providence	.....	.....	.....	.....	.....	.....
Saratoga	213,650	.....	.....	11,100	.....	.....
Stillwater	617,360	.....	.....	19,825	.....	.....
Waterford	257,025	.....	.....	41,950	.....	.....
Wilton	6,500	.....	.....	66,359	.....	.....
Total	$3,785,345	.....	$3,600	$1,052,789	.....	$1,700

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SCHENECTADY

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Schenectady, city	$3,358,062	$2,423,994	$431,015	.....
Duanesburg	15,750	583,934	.....	.....
Glenville	304,395	741,000	109,158	.....
Niskayuna	149,688	165,000	.....	.....
Princetown	3,276	105,200	.....	.....
Rotterdam	128,161	829,135	54,567	.....
Total	$3,959,332	$4,848,263	$594,740	.....

SCHOHARIE

Assessed values of property

Blenheim	$1,148	.....	.....	.....
Broome	1,350	.....	.....	.....
Carlisle	2,975	.....	.....	.....
Cobleskill	39,672	$352,123	$3,600	.....
Conesville	1,880	.....	.....	.....
Esperence	43,168	165,844	37,088	.....
Fulton	2,632	.....	.....	.....
Gilboa	8,950	32,600	.....	.....
Jefferson	5,394	1,300	.....	.....
Middleburg	14,342	.....	.....	.....
Richmondville	14,076	268,040	3,168	.....
Schoharie	15,295	113,560	770	.....
Seward	5,092	66,750	.....	.....
Sharon	18,356	.....	750	.....
Summit	3,650	.....	.....	.....
Wright	4,600	.....	.....	.....
Total	$182,580	$1,000,217	$45,376	.....

SCHUYLER

Assessed values of property

Catharine	$26,412	$140,980	$16,046	.....
Cayuta	510	162,890	.....	.....
Dix	61,658	281,500	3,276	.....
Hector	18,661	242,500	1,914	.....
Montour	50,733	155,840	2,190	.....
Orange	3,690	150,500	.....	.....
Reading	11,513	145,500	342	.....
Tyrone	3,697	.....	.....	.....
Total	$176,874	$1,279,710	$23,768	.....

NOTE.— For continuation of this table, see page 257.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Schenectady, city	$464,448	$780,000	.....	$443,900	$1,835,925	$20,000
Duanesburg	.....	.....	.....	2,400	1,050	.....
Glenville	100,900	72,030	.....	25,850	67,431	.....
Niskayuna	20,535	106,480	.....	1,500	28,248	.....
Princetown	.....	.....	.....	.....	.....	.....
Rotterdam	.....	24,510	.....	1,000	33,153	.....
Total	$595,883	$983,020	.....	$474,650	$1,965,807	$20,000

COUNTY

of incorporated companies

Blenheim	.....	.....	.....	.....	.....	.....
Broome	.....	.....	.....	.....	.....	.....
Carlisle	.....	.....	.....	.....	.....	.....
Cobleskill	.....	.....	.....	$8,750	$21,600	.....
Conesville	.....	.....	.....	.....	.....	.....
Esperence	.....	.....	.....	2,000	4,256	.....
Fulton	.....	.....	.....	.....	.....	.....
Gilboa	.....	.....	.....	1,200	936	.....
Jefferson	.....	.....	.....	.....	.....	.....
Middleburg	.....	.....	.....	5,000	2,250	.....
Richmondville	.....	.....	.....	.....	3,024	.....
Schoharie	.....	.....	.....	.....	3,150	.....
Seward	.....	.....	.....	3,000	536	.....
Sharon	.....	.....	.....	.....	8,325	.....
Summit	.....	.....	.....	.....	.....	.....
Wright	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	$19,950	$44,077	.....

COUNTY

of incorporated companies

Catharine	.....	.....	.....	.....	$2,840	.....
Cayuta	.....	.....	.....	.....	.....	.....
Dix	.....	$28,161	.....	$10,000	21,105	.....
Hector	.....	.....	.....	.....	.....	.....
Montour	$14,000	35,989	.....	.....	7,654	.....
Orange	.....	.....	.....	.....	.....	.....
Reading	.....	399	.....	500	2,850	.....
Tyrone	.....	.....	.....	.....	.....	.....
Total	$14,000	$64,549	.....	$10,500	$34,449	.....

NOTE.— For continuation of this table, see page 258.

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SCHENECTADY

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises eqaulized	Personal
Schenectady, city	.....	.....	.....	$202,808	$311,122	.....
Duanesburg	$13,420	$2,100	.....	.....	12,600	.....
Glenville	.....	.....	.....	20,480	55,776	.....
Niskayuna	.....	.....	.....	1,300	14,960	.....
Princetown	.....	.....	.....	.....	3,276	.....
Rotterdam	.....	.....	.....	11,615	15,931	.....
Total	$13,420	$2,100	.....	$236,203	$413,665	.....

SCHOHARIE

Assessed values of property of

Bleinheim	.....	.....	.....	.....	$1,148	.....
Broome	.....	.....	.....	.....	1,350	.....
Carlisle	.....	.....	.....	.....	2,975	.....
Cobleskill	.....	.....	.....	$1,000	14,472	.....
Conesville	.....	$240	.....	.....	1,640	.....
Esperence	.....	76	.....	334	1,748	.....
Fulton	.....	.....	.....	.....	2,632	.....
Gilboa	$3,542	3,588	.....	.....	4,426	.....
Jefferson	8,300	2,925	.....	75	2,469	.....
Middleburg	4,000	9,750	.....	.....	2,342	.....
Richmondville	.....	.....	.....	1,100	7,884	.....
Schoharie	5,000	1,470	.....	.....	9,905	.....
Seward	.....	.....	.....	.....	4,556	.....
Sharon	.....	.....	.....	.....	9,281	.....
Summit	.....	.....	.....	.....	3,650	.....
Wright	.....	.....	.....	.....	4,600	.....
Total	$20,842	$18,049	.....	$2,509	$75,078	.....

SCHUYLER

Assessed values of property of

Catharine	.....	.....	.....	$3,399	$7,526	.....
Cayuta	.....	.....	.....	.....	510	.....
Dix	.....	.....	.....	500	9,116	.....
Hector	.....	.....	.....	740	16,747	.....
Montour	.....	.....	.....	1,900	4,900	.....
Orange	.....	.....	.....	.....	3,690	.....
Reading	.....	.....	.....	1,200	7,922	.....
Tyrone	.....	.....	.....	.....	3,697	.....
Total	.....	.....	.....	$7,739	$54,108	.....

NOTE.— For conclusion of this table, see page 259.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Schenectady, city	$13,618,525	.....	$5,200	$1,239,175	.....	$53,000
Duanesburg	800	.....	.....	550	.....	.....
Glenville	3,840	.....	.....	21,485	.....	.....
Niskayuna	4,100	.....	.....	61,085	.....	.....
Princetown	.....	.....	.....	.....	.....	.....
Rotterdam	8,360	.....	.....	204,450	.....	.....
Total	$13,635,625	.....	$5,200	$1,526,745	.....	$53,000

— Concluded

incorporated companies — Concluded

Blenheim	.....	.....	.....	$500	.....	.....
Broome	$1,600	.....	.....	.....	.....	.....
Carlisle	2,500	.....	.....	.....	.....	.....
Cobleskill	206,100	.....	.....	2,800	.....	.....
Conesville	4,750	.....	.....	.....	.....	.....
Esperance	3,000	.....	.....	2,000	.....	$1,000
Fulton	1,000	.....	.....	.....	.....	.....
Gilboa	8,500	.....	.....	.....	.....	.....
Jefferson	3,900	.....	.....	.....	.....	.....
Middleburg	4,500	.....	.....	.....	.....	.....
Richmondville	.....	.....	.....	.....	.....	.....
Schoharie	18,250	.....	$5,600	4,200	.....	.....
Seward	9,600	.....	.....	960	.....	.....
Sharon	6,000	.....	.....	.....	.....	.....
Summit	3,000	.....	.....	.....	.....	.....
Wright	650	.....	.....	.....	.....	.....
Total	$273,350	.....	$5,600	$10,460	.....	$1,000

— Concluded

incorporated companies — Concluded

Catharine	.....	.....	.....	$2,450	.....	.....
Cayuta	.....	.....	.....	.....	.....	.....
Dix	$106,500	.....	.....	$104,950	.....	.....
Hector	.....	.....	.....	2,000	.....	.....
Montour	156,950	.....	.....	20,950	.....	.....
Orange	.....	.....	.....	.....	.....	.....
Reading	110,000	.....	.....	.....	.....	.....
Tyrone	.....	.....	.....	.....	.....	.....
Total	$373,450	.....	.....	$130,350	.....	.....

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SENECA

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Covert	$21,531	$102,300	$1,300	.....
Fayette	40,499	332,500	3,375	.....
Junius	23,250	18,000	.....	.....
Lodi	8,463	198,500	.....	.....
Ovid	19,135	176 400	.....	.....
Romulus	7 770	259 410	.....	.....
Seneca Falls	322 175	219 390	61,880	.....
Tyre	18,395	.....	.....	.....
Varick	6,565	200,000	.....	.....
Waterloo	194,587	254,100	9,150	.....
Total	$662,370	$1,760,600	$75,705	.....

STEUBEN

Assessed values of property

Corning, city	$827,578	$493,350	$442,430	.....
Hornell, city	442,350	655,000	46,125	.....
Addison	61,305	105,725	8,245	.....
Avoca	32,640	254,000	9,920	.....
Bath	99,119	409,700	13,300	.....
Bradford	1,216	.....	.....	.....
Cameron	5,254	126,450	.....	.....
Campbell	8,924	271,000	.....	.....
Canisteo	84,156	219,900	6,175	.....
Caton	37,350	.....	.....	.....
Cohocton	25,560	343,450	6,120	.....
Corning	76,444	383,000	38,686	.....
Dansville	5,582	80,000	.....	.....
Erwin	72,581	493,450	30,075	.....
Freemont	2,515	.....	.....	.....
Greenwood	36,976	12,000	.....	.....
Hartsville	406	.....	.....	.....
Hornby	986	80,450	.....	.....
Hornellsville	71,160	332,000	1,620	.....
Howard	5,610	.....	.....	.....
Jasper	13,597	.....	.....	.....
Lindley	8,036	133,060	.....	.....
Prattsburg	7,630	5,000	150	.....
Pulteney	5,332	.....	.....	.....
Rathbone	3,680	190,000	.....	.....
Thurston	2,465	.....	.....	.....
Troupsburg	1,850	.....	.....	.....
Tuscarora	8,610	50,000	.....	.....
Urbana	14,436	75,000	1,200	.....
Wayland	30,324	340,300	1,624	.....
Wayne	5,437	.....	.....	.....
West Union	1,288	15,000	.....	.....
Wheeler	3,883	12,500	.....	.....
Woodhull	3,053	.....	.....	.....
Total	$2,007,333	$5,080,335	$605,670	.....

NOTE.— For continuation of this table, see page 261.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert				$900	$4,095	
Fayette					6,900	
Junius						
Lodi					312	
Ovid					7,482	
Romulus						
Seneca Falls	$15,860	$39,550		133,000	93,800	
Tyre				4,000	65	
Varick						
Waterloo	36,000	57,750		22,650	71,250	
Total	$51,860	$97,300		$160,550	$183,904	

COUNTY

of incorporated companies

Corning, city	$12,550	$64,500		$42,200	$245,312	
Hornell, city	5,000	39,750		58,700	302,250	
Addison				5,400	21,080	
Avoca				6,580	6,720	
Bath				17,000	15,400	
Bradford						
Cameron						
Campbell						
Canisteo	9,500	6,890		2,800	34,450	
Caton				50,000	27,750	
Cohocton				19,700	6,960	
Corning	50,880	15,370		9,300	15,776	
Dansville						
Erwin		7,125			13,500	
Freemont						
Greenwood				30,000	32,934	
Hartsville						
Hornby					464	
Hornellsville	15,200	5,220		2,000	54,600	
Howard						
Jasper					10,710	
Lindley				1,800	1,120	
Prattsburg					225	
Pulteney						
Rathbone						
Thurston						
Troupsburg						
Tuscarora				2,200	6,650	
Urbana				3,000	2,775	
Wayland				6,600	11,872	
Wayne						
West Union				12,350	224	
Wheeler						
Woodhull						
Total	$93,130	$138,855		$269,630	$810,772	

NOTE.— For continuation of this table, see page 262.

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SENECA

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert	.....	.....	.....	.....	$16,136	.....
Fayette	.....	$6,300	.....	$750	23,924	.....
Junius	$19,000	.....	.....	.....	23,250	.....
Lodi	.....	.....	.....	.....	8,151	.....
Ovid	.....	.....	.....	.....	11,653	.....
Romulus	.....	.....	.....	.....	7,770	.....
Seneca Falls	45,000	81,200	.....	.....	45,745	.....
Tyre	.....	.....	.....	.....	18,330	.....
Varick	.....	.....	.....	.....	6,565	.....
Waterloo	15,000	30,750	.....	16,000	25,687	.....
Total	$79,000	$118,250	.....	$16,750	$187,211	.....

STEUBEN

Assessed values of property of

Corning, city	.....	.....	.....	.....	$75,336	.....
Hornell, city	.....	.....	.....	$57,400	54,225	.....
Addison	$3,600	$20,570	.....	9,300	11,410	.....
Avoca	.....	.....	.....	9,310	16,000	.....
Bath	9,000	29,610	.....	21,750	40,809	.....
Bradford	.....	.....	.....	.....	1,216	.....
Cameron	.....	.....	.....	9,500	5,254	.....
Campbell	.....	.....	.....	9,295	8,924	.....
Canisteo	.....	21,970	.....	10,200	14,671	.....
Caton	.....	.....	.....	17,000	9,600	.....
Cohocton	.....	.....	.....	8,700	12,480	.....
Corning	.....	.....	.....	9,400	6,612	.....
Dansville	.....	.....	.....	3,990	5,582	.....
Erwin	.....	.....	.....	14,910	21,881	.....
Freemont	.....	.....	.....	.....	2,515	.....
Greenwood	.....	924	.....	6,200	3,118	.....
Hartsville	.....	.....	.....	.....	406	.....
Hornby	.....	.....	.....	600	522	.....
Hornellsville	.....	600	.....	12,000	9,120	.....
Howard	.....	.....	.....	.....	5,610	.....
Jasper	.....	.....	.....	1,000	2,887	.....
Lindley	.....	.....	.....	.....	6,916	.....
Prattsburg	.....	.....	.....	400	7,255	.....
Pulteney	.....	.....	.....	.....	5,332	.....
Rathbone	.....	.....	.....	16,400	3,680	.....
Thurston	.....	.....	.....	.....	2,465	.....
Troupsburg	.....	456	.....	500	1,394	.....
Tuscarora	.....	.....	.....	2,720	1,960	.....
Urbana	.....	.....	.....	4,900	10,461	.....
Wayland	.....	.....	.....	4,750	16,828	.....
Wayne	.....	.....	.....	.....	5,437	.....
West Union	.....	.....	.....	2,312	1,064	.....
Wheeler	.....	.....	.....	600	3,883	.....
Woodhull	.....	.....	.....	1,600	3,053	.....
Total	$12,600	$74,130	.....	$234,737	$377,906	.....

NOTE.— For conclusion of this table, see page 263.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Covert						
Fayette	$215,650			$120,000		
Junius				2,550		
Lodi						
Ovid						
Romulus						
Seneca Falls						
Tyre						
Varick						
Waterloo	259,150			11,600		
Total	$474,800			$134,150		

— Concluded

incorporated companies — Concluded

Corning, city	$478,000					
Hornell, city				$6,600		
Addison	3,300					
Avoca						
Bath	13,000					
Bradford						
Cameron	29,700					
Campbell	21,750					
Canisteo	10,200					
Caton						
Cohocton	20,200					
Corning	7,500					
Dansville						
Erwin	25,805			335,340		
Freemont						
Greenwood	19,000					
Hartsville						
Hornby	22,300					
Hornellsville	120,000			3,000		
Howard						
Jasper	30,600					
Lindley						
Prattsburg						
Pulteney				110		
Rathbone	65,000					
Thurston	19,000					
Troupsburg						
Tuscarora						
Urbana				500		
Wayland						
Wayne				600		
West Union	9,074					
Wheeler						
Woodhull						
Total	$894,429			$346,150		

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SUFFOLK

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Babylon	$346,586	$191,285	$5,551	.....
Brookhaven	485,776	745,471	2,880	.....
East Hampton	95,800	164,580	.....	.....
Huntington	246,846	121,375	280	.....
Islip	703,200	298,955	.....	.....
Riverhead	45,000	.....	.....	.....
Shelter Island	16,756	.....	.....	.....
Smithtown	73,095	116,848	.....	.....
Southampton	321,594	.....	8,060	.....
Southold	50,871	175,550	.....	.....
Total	$2,385,524	$1,814,064	$16,771	.....

SULLIVAN

Assessed values of property

Bethel	$1,918	.....	.....	.....
Callicoon	3,888	.....	.....	.....
Cochecton	3,596	$152,000	.....	.....
Delaware	3,311	157,000	$110	.....
Fallsburg	3,472	176,000	.....	.....
Forestburg	1,280	40,000	.....	.....
Freemont	1,687	146,300	.....	.....
Highland	360	2,500	.....	.....
Liberty	22,980	186,429	2,440	.....
Lumberland	255	3,225	.....	.....
Mamakating	5,726	248,415	196	.....
Neversink	630	.....	.....	.....
Rockland	8,880	213,217	.....	.....
Thompson	11,844	24,665	.....	.....
Tusten	9,240	144,000	8,260	.....
Total	$79,067	$1,493,751	$11,006	.....

TIOGA

Assessed values of property

Barton	$190,547	$422,100	$80,852	.....
Berkshire	3,116	50,000	.....	.....
Candor	10,386	265,600	864	.....
Newark Valley	11,057	74,600	2,769	.....
Nichols	56,647	277,980	41,736	.....
Owego	219,560	674,000	95,600	.....
Richford	3,613	72,750	.....	.....
Spencer	7,874	131,950	3,024	.....
Tioga	6,583	336,200	.....	.....
Total	$509,383	$2,305,180	$224,845	.....

NOTE.— For continuation of this table, see page 265.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon	$22,823	$48,434	.....	$35,735	$147,315	.....
Brookhaven	52,000	25,600	.....	71,900	236,800	.....
East Hampton	.....	.....	.....	17,050	34,300	.....
Huntington	13,600	21,140	.....	85,870	112,700	.....
Islip	.....	15,000	.....	51,200	292,575	.....
Riverhead	.....	.....	.....	.....	21,600	.....
Shelter Island	.....	.....	.....	.....	.....	.....
Smithtown	.....	.....	.....	5,932	36,300	.....
Southampton	.....	.....	.....	94,400	90,396	.....
Southold	.....	.....	.....	9,200	5,456	.....
Total	$88,423	$110,174	.....	$371,287	$977,442	.....

COUNTY

of incorporated companies

Bethel	.....	.....	.....	.....	.....	.....
Callicoon	.....	.....	.....	$500	$2,079	.....
Cochecton	.....	.....	.....	.....	2,409	.....
Delaware	.....	.....	.....	700	968	.....
Fallsburg	.....	.....	.....	.....	1,050	.....
Forestburg	.....	.....	.....	8,000	.....	.....
Freemont	.....	.....	.....	.....	275	.....
Highland	.....	.....	.....	.....	.....	.....
Liberty	.....	.....	.....	.....	17,000	.....
Lumberland	.....	.....	.....	.....	.....	.....
Mamakating	.....	.....	.....	.....	.....	.....
Neversink	.....	.....	.....	.....	.....	.....
Rockland	.....	.....	.....	.....	3,300	.....
Thompson	.....	.....	.....	850	4,560	.....
Tusten	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	$10,050	$31,641	.....

COUNTY

of incorporated companies

Barton	$32,000	$31,570	.....	$5,700	$46,166	.....
Berkshire	.....	.....	.....	.....	.....	.....
Candor	.....	.....	.....	1,600	1,944	.....
Newark Valley	.....	.....	.....	.....	.....	.....
Nichols	.....	.....	.....	.....	740	.....
Owego	.....	.....	.....	52,800	51,600	.....
Richford	.....	.....	.....	.....	.....	.....
Spencer	.....	.....	.....	.....	1,701	.....
Tioga	.....	.....	.....	.....	1,914	.....
Total	$32,000	$31,570	.....	$60,100	$104,065	.....

NOTE.— For continuation of this table, see page 266.

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SUFFOLK

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Babylon	$20,316	$65,880	.....	$48,158	$79,406	.....
Brookhaven	115,000	86,528	.....	39,890	133,968	.....
East Hampton	16,500	23,350	.....	7,925	38,150	.....
Huntington	13,500	45,150	.....	5,050	67,576	.....
Islip	.....	264,000	.....	.....	131,625	.....
Riverhead	.....	.....	.....	.....	23,400	.....
Shelter Island	.....	.....	.....	16,756	16,756	.....
Smithtown	.....	.....	.....	6,990	36,795	.....
Southampton	40,950	102,796	.....	.....	120,342	.....
Southold	.....	5,890	.....	5,680	39,525	.....
Total	$206,266	$593,594	.....	$130,449	$687,543	.....

SULLIVAN

Assessed values of property of

Bethel	.....	.....	.....	$7,875	$1,918	.....
Callicoon	.....	$135	.....	400	1,674	.....
Cochecton	.....	.....	.....	4,350	1,187	.....
Delaware	$500	1,254	.....	2,500	979	$300
Fallsburg	.....	.....	.....	2,000	2,422	.....
Forestburg	.....	.....	.....	1,450	1,280	.....
Freemont	.....	575	.....	1,750	837	.....
Highland	.....	.....	.....	750	360	.....
Liberty	.....	.....	.....	3,624	3,540	.....
Lumberland	.....	.....	.....	700	255	.....
Mamakating	.....	.....	.....	2,300	5,530	.....
Neversink	.....	.....	.....	.....	630	.....
Rockland	.....	4,320	.....	900	1,260	.....
Thompson	.....	.....	.....	6,200	7,284	.....
Tusten	.....	.....	.....	7,900	980	.....
Total	$500	$6,284	.....	$42,699	$30,136	$300

TIOGA

Assessed values of property of

Barton	.....	.....	.....	$9,800	$31,959	.....
Berkshire	.....	.....	.....	372	3,116	.....
Candor	.....	.....	.....	10,485	7,578	.....
Newark Valley	.....	.....	.....	.....	8,288	.....
Nichols	.....	$5,772	.....	11,065	8,399	.....
Owego	$34,640	34,640	.....	20,320	37,720	.....
Richford	.....	.....	.....	.....	3,613	.....
Spencer	.....	.....	.....	.....	3,149	.....
Tioga	.....	.....	.....	10,750	4,669	.....
Total	$34,640	$40,412	.....	$62,792	$108,491	.....

NOTE.— For conclusion of this table, see page 267.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special francnises equalized	Personal
Babylon	$89,158	.....	.....	$33,600	.....	.....
Brookhaven	396,300	.....	.....	508,400	.....	.....
East Hampton	117,300	.....	$45,000	384,750	.....	$500
Huntington	11,400	.....	60,000	569,600	.....	10,000
Islip	.....	.....	.....	104,650	.....	4,500
Riverhead	15,915	.....	.....	64,380	.....	.....
Shelter Island	.....	.....	.....	.....	.....	.....
Smithtown	.....	.....	.....	.....	.....	.....
Southampton	60,350	.....	.....	177,050	.....	.....
Southold	165,710	.....	1,500	50,500	.....	.....
Total	$856,133	.....	$106,500	$1,892,930	.....	$15,000

— Concluded

incorporated companies — Concluded

Bethel	$4,100	.....	.....	.....	.....	.....
Callicoon	.....	.....	.....	.....	.....	.....
Cochecton	73,000	.....	.....	.....	.....	.....
Delaware	26,800	.....	.....	.....	.....	.....
Fallsburg	.....	.....	.....	.....	.....	.....
Forestburg	20,050	.....	.....	.....	.....	.....
Freemont	30,000	.....	.....	.....	.....	.....
Highland	21,250	.....	.....	$3,800	.....	.....
Liberty	.....	.....	.....	.....	.....	.....
Lumberland	30,800	.....	.....	.....	.....	.....
Mamakating	.....	.....	.....	.....	.....	.....
Neversink	.....	.....	.....	.....	.....	.....
Rockland	.....	.....	.....	.....	.....	.....
Thompson	.....	.....	.....	.....	.....	.....
Tusten	1,025	.....	.....	2,500	.....	.....
Total	$207,025	.....	.....	$6,300	.....	.....

— Concluded

incorporated companies — Concluded

Barton	$26,750	.....	.....	$14,850	.....	.....
Berkshire	.....	.....	.....	.....	.....	.....
Candor	20,500	.....	.....	.....	.....	.....
Newark Valley	15,000	.....	.....	.....	.....	.....
Nichols	.....	.....	.....	.....	.....	.....
Owego	33,000	.....	.....	.....	.....	.....
Richford	3,000	.....	.....	.....	.....	.....
Spencer	1,800	.....	.....	.....	.....	.....
Tioga	90,000	.....	.....	.....	.....	.....
Total	$190,050	.....	.....	$14,850	.....	.....

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TOMPKINS

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Ithaca, city	$987,637	$225,100	$47,550	.....
Caroline	7,960	104,500	.....	.....
Danby	4,124	78,660	.....	.....
Dryden	35,130	237,188	8,008	.....
Enfield	4,352	.....	.....	.....
Groton	18,670	70,000	2,025	.....
Ithaca	26,422	189,990	.....	.....
Lansing	8,352	164,500	.....	.....
Newfield	5,602	79,000	.....	.....
Ulysses	22,140	105,000	1,560	.....
Total	$1,120,389	$1,253,938	$59,143	.....

ULSTER

Assessed values of property

Kingston, city	$982,012	$791,025	$188,983	.....
Denning	60	.....	.....	.....
Esopus	31,314	218,000	.....	.....
Gardiner	5,415	55,800	.....	.....
Hardenburg	157	.....	.....	.....
Hurley	6,780	77,000	.....	.....
Kingston	390	3,000	.....	.....
Lloyd	501,625	586,940	445,000	.....
Marbletown	7,215	105,791	.....	.....
Marlboro	24,720	109,990	1,240	.....
New Paltz	29,130	52,209	1,880	.....
Olive	3,115	77,450	.....	.....
Plattekill	4,720	61,630	.....	.....
Rochester	2,850	63,050	.....	.....
Rosendale	5,016	86,316	352	.....
Saugerties	53,235	154,000	1,820	.....
Shandaken	20,961	233,807	1,767	.....
Shawangunk	6,439	56,200	.....	.....
Ulster	26,136	141,100	.....	.....
Wawarsing	21,465	117,552	2,250	.....
Woodstock	2,600	2,500	.....	.....
Total	$1,735,355	$2,993,360	$643,292	.....

NOTE.— For continuation of this table, see page 269.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises eqaulized	Personal
Ithaca, city	$30,100	$84,000	.....	$121,400	$753,750	.....
Caroline	.....	.....	.....	.....	.....	.....
Danby	.....	.....	.....	.....	.....	.....
Dryden	.....	.....	.....	.....	.....	.....
Enfield	.....	.....	.....	.....	.....	.....
Groton	.....	.....	.....	.....	810	.....
Ithaca	70,000	5,850	.....	2,000	7,540	.....
Lansing	.....	.....	.....	75,500	.....	.....
Newfield	.....	.....	.....	.....	.....	.....
Ulysses	.....	.....	.....	9,900	5,700	.....
Total	$100,100	$89,850	.....	$208,800	$767,800	.....

COUNTY

of incorporated companies

Kingston, city	$52,250	$168,750	.....	$206,400	$502,500	.....
Denning	.....	.....	.....	.....	.....	.....
Esopus	.....	.....	.....	4,900	9,537	$500
Gardiner	.....	.....	.....	1,500	399	.....
Hardenburg	.....	.....	.....	.....	.....	.....
Hurley	.....	.....	.....	500	960	.....
Kingston	.....	.....	.....	.....	.....	.....
Lloyd	36,820	32,500	.....	16,320	9,250	.....
Marbletown	.....	.....	.....	53,225	2,275	.....
Marlboro	.....	.....	.....	6,000	14,800	.....
New Paltz	1,000	12,000	.....	18,000	10,680	.....
Olive	.....	.....	.....	.....	.....	.....
Plattekill	.....	.....	.....	.....	.....	.....
Rochester	.....	.....	.....	4,500	.....	.....
Rosendale	.....	.....	.....	25,050	1,056	.....
Saugerties	.....	.....	.....	11,750	18,850	.....
Shandaken	.....	.....	.....	.....	1,425	.....
Shawangunk	.....	.....	.....	2,000	2,187	.....
Ulster	.....	.....	.....	12,750	10,260	.....
Wawarsing	.....	.....	.....	26,825	11,640	.....
Woodstock	.....	.....	.....	.....	.....	.....
Total	$90,070	$213,250	.....	$389,720	$595,819	$500

NOTE.— For continuation of this table, see page 270.

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TOMPKINS

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ithaca, city	.....	.....	.....	$82,600	$102,337	.....
Caroline	.....	.....	.....	6,600	7,960	.....
Danby	.....	.....	.....	250	4,124	.....
Dryden	$3,000	.....	.....	4,634	27,122	.....
Enfield	.....	.....	.....	1,500	4,352	.....
Groton	.....	.....	.....	1,950	15,835	.....
Ithaca	.....	.....	.....	2,000	13,032	.....
Lansing	.....	.....	.....	.....	8,352	.....
Newfield	.....	.....	.....	7,635	5,602	.....
Ulysses	.....	.....	.....	790	14,880	.....
Total	$3,000	.....	.....	$107,959	$203,596	.....

ULSTER

Assessed values of property of

Kingston, city	.....	.....	.....	$38,500	$121,779	.....
Denning	.....	.....	.....	.....	60	.....
Esopus	.....	.....	.....	23,400	21,777	.....
Gardiner	.....	.....	.....	3,175	5,016	.....
Hardenburg	.....	.....	.....	.....	157	.....
Hurley	.....	.....	.....	1,080	5,820	.....
Kingston	.....	.....	.....	.....	390	.....
Lloyd	$4,800	$2,400	.....	43,920	12,475	.....
Marbletown	.....	.....	.....	6,000	4,940	.....
Marlboro	.....	.....	.....	9,000	8,680	.....
New Paltz	3,200	.....	.....	1,305	4,570	.....
Olive	.....	.....	.....	3,000	3,115	.....
Plattekill	.....	.....	.....	5,175	4,720	.....
Rochester	.....	.....	.....	.....	2,850	.....
Rosendale	.....	.....	.....	3,435	3,608	.....
Saugerties	15,150	.....	.....	7,650	32,565	.....
Shandaken	3,985	11,685	.....	24,710	6,084	.....
Shawangunk	.....	.....	.....	5,075	4,252	$300
Ulster	.....	.....	.....	14,329	15,876	.....
Wawarsing	.....	.....	.....	17,950	7,575	.....
Woodstock	.....	.....	.....	150	2,600	.....
Total	$27,135	$14,085	.....	$207,854	$268,909	$300

NOTE.— For conclusion of this table, see page 271.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Ithaca, city	$265,800	.....	.....	$625,000	.....	.....
Caroline	.....	.....	.....	.....	.....	.....
Danby	1,000	.....	.....	.....	.....	.....
Dryden	17,200	.....	.....	31,650	.....	.....
Enfield	.....	.....	.....	.....	.....	.....
Groton	145,000	.....	.....	88,800	.....	.....
Ithaca	109,450	.....	.....	67,640	.....	.....
Lansing	251,000	.....	.....	.....	.....	.....
Newfield	.....	.....	.....	.....	.....	.....
Ulysses	17,900	.....	.....	1,550	.....	.....
Total	$807,350	.....	.....	$814,640	.....	.....

— Concluded

incorporated companies — Concluded

Kingston, city	$671,925	.....	$6,000	$1,070,835	.....	$126,000
Denning	140	.....	.....	.....	.....	.....
Esopus	124,700	.....	2,200	101,800	.....	4,000
Gardiner	4,400	.....	.....	.....	.....	.....
Hardenburg	5,063	.....	.....	2,500	.....	.....
Hurley	825	.....	.....	.....	.....	.....
Kingston	.....	.....	.....	1,990	.....	.....
Lloyd	21,800	.....	.....	26,790	.....	3,600
Marbletown	350	.....	.....	.....	.....	.....
Marlboro	.....	.....	.....	38,575	.....	.....
New Paltz	3,950	.....	.....	1,550	.....	.....
Olive	.....	.....	.....	.....	.....	.....
Plattekill	3,400	.....	.....	.....	.....	.....
Rochester	.....	.....	.....	.....	.....	.....
Rosendale	101,385	.....	.....	2,000	.....	.....
Saugerties	231,800	.....	.....	171,470	.....	.....
Shandaken	3,675	.....	.....	82,075	.....	.....
Shawangunk	13,200	.....	250	.....	.....	.....
Ulster	111,975	.....	.....	20,675	.....	200
Wawarsing	17,850	.....	.....	30,770	.....	.....
Woodstock	.....	.....	.....	1,000	.....	.....
Total	$1,316,438	.....	$8,450	$1,552,030	.....	$133,800

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WARREN

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Glens Falls, city	$314,970	$103,100	$10,860	.....
Bolton	8,077	.....	.....	.....
Caldwell	37,520	125,000	.....	.....
Chester	9,514	.....	.....	.....
Hague	1,040	.....	.....	.....
Horicon	1,802	.....	.....	.....
Johnsburg	11,250	115,985	.....	.....
Luzerne	5,160	.....	.....	.....
Queensbury	50,416	115,500	.....	.....
Stony Creek	1,020	37,890	.....	.....
Thurman	1,395	83,850	.....	.....
Warrensburg	18,475	20,250	.....	.....
Total	$460,639	$601,575	$10,860	.....

WASHINGTON

Assessed values of property

Argyle	$8,580	.....	.....	.....
Cambridge	19,612	.....	.....	.....
Dresden	4,515	$110,000	.....	.....
Easton	34,191	88,284	$11,560	.....
Fort Ann	10,584	148,500	1,782	.....
Fort Edward	136,899	124,000	64,980	.....
Granville	45,919	84,850	4,692	.....
Greenwich	109,517	84,400	24,455	.....
Hampton	3,015	16,950	.....	.....
Hartford	6,160	.....	.....	.....
Hebron	5,056	.....	.....	.....
Jackson	6,552	65,100	.....	.....
Kingsbury	124,440	194,350	5,184	.....
Putnam	11,822	133,595	.....	.....
Salem	13,815	46,472	1,460	.....
White Creek	34,952	82,000	1,224	.....
Whitehall	153,145	354,600	95,496	.....
Total	$728,774	$1,533,101	$210,833	.....

NOTE.— For continuation of this table, see page 273.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city	$1,500	$84,900	.....	$84,050	$120,000	.....
Bolton	.....	.....	.....	700	3,465	.....
Caldwell	50,000	16,520	.....	1,400	7,000	.....
Chester	.....	.....	.....	3,150	134	.....
Hague	.....	.....	.....	.....	.....	.....
Horicon	.....	.....	.....	.....	.....	.....
Johnsburg	.....	.....	.....	2,845	1,560	.....
Luzerne	.....	.....	.....	54,300	2,400	.....
Queensbury	62,115	23,370	.....	57,605	2,679	.....
Stony Creek	.....	.....	.....	.....	.....	.....
Thurman	400	.....	.....	90	.....	.....
Warrensburg	6,120	5,750	.....	4,206	4,500	.....
Total	$120,135	$130,540	.....	$208,346	$141,738	.....

COUNTY

of incorporated companies

Argyle	.....	.....	.....	.....	.....	.....
Cambridge	.....	.....	.....	$9,750	$7,425	.....
Dresden	.....	.....	.....	.....	.....	.....
Easton	.....	.....	.....	.....	5,950	.....
Fort Ann	.....	.....	.....	33,450	1,296	.....
Fort Edward	$35,700	$25,650	.....	3,900	28,785	.....
Granville	.....	.....	.....	30,700	26,151	.....
Greenwich	29,300	23,433	.....	2,800	35,916	.....
Hampton	.....	.....	.....	46,325	335	.....
Hartford	.....	.....	.....	.....	.....	.....
Hebron	.....	.....	.....	.....	.....	.....
Jackson	.....	.....	.....	7,000	780	.....
Kingsbury	.....	15,936	.....	800	28,512	.....
Putnam	.....	.....	.....	.....	.....	.....
Salem	.....	.....	.....	.....	5,037	.....
White Creek	.....	.....	.....	400	13,940	.....
Whitehall	.....	.....	.....	107,550	18,147	.....
Total	$65,000	$65,019	.....	$242,675	$172,274	.....

NOTE.— For continuation of this table, see page 274.

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WARREN

Assessed values of property

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city	.....	.....	.....	$42,250	$99,210	.....
Bolton	$500	$1,620	.....	.....	2,992	.....
Caldwell	.....	2,800	.....	10,260	11,200	.....
Chester	.....	670	.....	.....	8,710	.....
Hague	.....	.....	.....	.....	1,040	.....
Horicon	.....	.....	.....	.....	1,802	.....
Johnsburg	.....	1,800	.....	.....	7,890	.....
Luzerne	7,705	1,400	.....	.....	1,360	.....
Queensbury	.....	3,306	.....	1,680	21,061	.....
Stony Creek	.....	.....	.....	280	1,020	.....
Thurman	.....	.....	.....	600	1,395	.....
Warrensburg	5,100	3,000	.....	1,764	5,225	.....
Total	$13,305	$14,596	.....	$56,834	$162,905	.....

WASHINGTON

Assessed values of property

Argyle	.....	.....	.....	.....	$8,580	.....
Cambridge	.....	$4,500	.....	.....	7,687	.....
Dresden	.....	.....	.....	$1,737	4,515	.....
Easton	.....	4,250	.....	.....	12,431	.....
Fort Ann	.....	.....	.....	10,725	7,506	.....
Fort Edward	$1,200	1,938	.....	2,900	15,546	.....
Granville	.....	.....	.....	1,580	15,076	.....
Greenwich	5,500	10,950	.....	1,121	14,763	.....
Hampton	.....	.....	.....	.....	2,680	.....
Hartford	.....	.....	.....	.....	6,160	.....
Hebron	.....	.....	.....	.....	5,056	.....
Jackson	8,500	312	.....	300	5,460	.....
Kingsbury	6,200	42,960	.....	3,500	31,848	.....
Putnam	.....	.....	.....	1,000	11,822	.....
Salem	.....	.....	.....	475	7,318	.....
White Creek	.....	10,200	.....	.....	9,588	.....
Whitehall	.....	.....	.....	8,500	39,502	.....
Total	$21,400	$75,110	.....	$32,038	$205,538	.....

NOTE.— For conclusion of this table, see page 275.

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— Concluded

of incorporated companies

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Glens Falls, city	$164,050	.....	.....	$748,650	.....	$1,000
Bolton	28,200	.....	.....	32,700	.....	.....
Caldwell	82,765	.....	.....	1,060	.....	86,000
Chester	5,570	.....	.....	1,780	.....	.....
Hague	36,320	.....	.....	.....	.....	.....
Horicon	1,680	.....	.....	4,180	.....	.....
Johnsburg	8,945	.....	.....	35,470	.....	.....
Luzerne	27,060	.....	.....	1,925	.....	.....
Queensbury	325,410	.....	.....	12,297	.....	.....
Stony Creek	385	.....	.....	5,525	.....	.....
Thurman	1,000	.....	.....	2,280	.....	.....
Warrensburg	39,835	.....	$16,500	.....	.....	.....
Total	$721,220	.....	$16,500	$845,867	.....	$87,000

— Concluded

of incorporated companies

Argyle	$2,500	.....	.....	$1,000	.....	.....
Cambridge	36,000	.....	.....	.....	.....	.....
Dresden	2,374	.....	.....	200	.....	.....
Easton	156,700	.....	.....	.....	.....	.....
Fort Ann	14,225	.....	.....	.....	.....	.....
Fort Edward	523,575	.....	.....	.....	.....	.....
Granville	46,800	.....	.....	.....	.....	.....
Greenwich	590,125	.....	.....	2,500	.....	.....
Hampton	100,000	.....	.....	.....	.....	.....
Hartford	.....	.....	.....	.....	.....	.....
Hebron	.....	.....	.....	.....	.....	.....
Jackson	.....	.....	.....	.....	.....	.....
Kingsbury	742,950	.....	.....	10,500	.....	.....
Putnam	.....	.....	.....	.....	.....	.....
Salem	110,000	.....	.....	.....	.....	.....
White Creek	44,300	.....	.....	20,500	.....	.....
Whitehall	104,000	.....	.....	11,000	.....	$50,000
Total	$2,473,549	.....	.....	$45,700	.....	$50,000

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WAYNE

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Arcadia	$241,524	$611,584	$73,152	.....
Butler	5,297	4,250	.....	.....
Galen	73,648	1,006,660	12,450	.....
Huron	13,671	14,300	.....	.....
Lyons	237,615	372,880	140,420	.....
Macedon	41,587	582,950	3,675	.....
Marion	9,180	.....	.....	.....
Ontario	135,201	88,800	.....	.....
Palmyra	87,220	591,020	1,520	.....
Rose	16,281	93,250	.....	.....
Savannah	218,040	310,880	205,280	.....
Sodus	116,055	243,798	26,640	.....
Walworth	5,278	.....	.....	.....
Williamson	120,285	83,480	.....	.....
Wolcott	37,290	113,970	9,291	.....
Total	$1,358,172	$4,117,822	$472,428	.....

WESTCHESTER

Assessed values of property

Mount Vernon, city	$1,972,152	$949,885	$174,528	.....
New Rochelle, city	2,181,433	3,457,645	187,404	.....
White Plains, city	726,120	798,675	52,860	.....
Yonkers, city	3,523,930	5,997,574	116,875	.....
Bedford	154,570	192,610	1,365	.....
Cortlandt	782,960	1,740,906	189,360	.....
East Chester	419,457	142,300	15,400	.....
Greenburg	1,622,835	1,526,710	33,390	.....
Harrison	216,972	286,345	.....	.....
Lewisboro	31,675	76,925	.....	.....
Mamaroneck	733,495	645,025	23,310	.....
Mount Pleasant	359,730	657,725	8,050	.....
New Castle	153,311	173,300	.....	.....
North Castle	48,490	228,135	.....	.....
North Salem	15,145	14,000	.....	.....
Ossining	561,850	615,150	151,725	.....
Pelham	390,716	274,320	43,248	.....
Poundridge	2,112	100	.....	.....
Rye	1,182,636	1,152,393	82,023	.....
Scarsdale	207,272	88,850	8,216	.....
Somers	31,878	134,455	.....	.....
Yorktown	30,000	67,000	.....	.....
Total	$15,348,739	$19,220,028	$1,087,754	.....

NOTE.— For continuation of this table, see page 277.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia	$87,219	$36,936	.....	$68,010	$90,684	.....
Butler	.....	.....	.....	.....	650	.....
Galen	117,460	3,375	.....	20,210	21,712	.....
Huron	.....	.....	.....	1,200	4,095	.....
Lyons	44,450	24,570	.....	223,835	47,810	.....
Macedon	80,880	16,800	.....	14,830	787	.....
Marion	6,600	.....	.....	.....	5,580	.....
Ontario	39,364	110,550	.....	.....	12,210	.....
Palmyra	49,264	22,880	.....	26,674	40,240	.....
Rose	.....	.....	.....	550	9,380	.....
Savannah	91,170	2,240	.....	10,000	40	.....
Sodus	72,628	62,550	.....	5,548	14,625	.....
Walworth	.....	.....	.....	.....	.....	.....
Williamson	18,687	91,575	.....	720	18,700	.....
Wolcott	.....	.....	.....	1,950	18,240	.....
Total	$607,722	$371,476	.....	$373,527	$284,753	.....

COUNTY

of incorporated companies

Mount Vernon, city	$693,000	$246,960	.....	$5,300	$871,200	.....
New Rochelle, city	1,096,850	278,390	.....	363,320	999,100	.....
White Plains, city	334,850	96,000	.....	160,800	432,000	.....
Yonkers, city	347,200	657,050	.....	1,173,025	2,088,450	$10,000
Bedford	3,700	.....	.....	11,100	56,095	.....
Cortlandt	199,860	249,040	$25,000	.....	57,600	.....
East Chester	.....	60,030	.....	.....	173,800	1,000
Greenburg	9,000	122,850	.....	279,150	709,200	.....
Harrison	.....	42,775	.....	.....	100,300	.....
Lewisboro	.....	.....	.....	1,242	5,740	.....
Mamaroneck	22,500	128,800	.....	4,000	312,200	.....
Mount Pleasant	.....	.....	.....	37,375	187,530	.....
New Castle	.....	.....	.....	37,830	77,520	.....
North Castle	4,115	.....	.....	200	23,400	.....
North Salem	540	.....	.....	.....	4,420	.....
Ossining	4,000	.....	.....	113,000	301,750	.....
Pelham	167,102	54,060	.....	269,075	186,560	.....
Poundridge	50	.....	.....	.....	.....	.....
Rye	149,450	157,320	.....	18,000	479,940	.....
Scarsdale	.....	22,880	.....	.....	60,320	.....
Somers	.....	.....	.....	.....	5,244	.....
Yorktown	.....	.....	.....	16,038	10,800	.....
Total	$3,032,217	$2,116,185	$25,000	$2,489,455	$7,143,169	$11,000

NOTE.— For continuation of this table, see page 278.

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WAYNE

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises eqaulized	Personal
Arcadia	$7,200	.....	.....	$20,982	$40,752	.....
Butler	.....	.....	.....	727	4,647	.....
Galen	8,400	$12,000	.....	25,830	24,111	.....
Huron	.....	.....	.....	392	9,576	.....
Lyons	.....	.....	.....	6,080	24,815	.....
Macedon	.....	.....	.....	16,530	20,325	.....
Marion	.....	.....	.....	.....	3,600	.....
Ontario	.....	.....	.....	4,432	12,441	.....
Palmyra	.....	.....	.....	13,600	22,580	.....
Rose	.....	.....	.....	1,810	6,901	.....
Savannah	.....	.....	.....	9,447	10,480	.....
Sodus	.....	.....	.....	4,227	12,240	.....
Walworth	.....	.....	.....	3,528	5,278	.....
Williamson	.....	.....	.....	3,300	10,010	.....
Wolcott	.....	.....	.....	2,148	9,759	.....
Total	$15,600	$12,000	.....	$113,033	$217,515	.....

WESTCHESTER

Assessed values of property of

Mount Vernon, city	.....	$433,440	.....	$10,975	$246,024	.....
New Rochelle, city	$630,410	292,067	.....	63,190	424,472	.....
White Plains, city	.....	.....	.....	15,600	145,260	.....
Yonkers, city	141,900	340	.....	351,375	661,215	.....
Bedford	6,875	8,515	.....	6,500	88,595	.....
Cortlandt	128,000	60,800	.....	31,000	226,160	.....
East Chester	.....	99,605	.....	5,000	70,592	.....
Greenburg	126,500	283,500	$10,000	1,675,915	473,895	.....
Harrison	1,750	35,400	.....	.....	38,497	.....
Lewisboro	2,500	.....	.....	12,058	25,935	.....
Mamaroneck	166,450	122,850	.....	2,150	146,335	.....
Mount Pleasant	161,550	41,300	.....	21,118	122,850	.....
New Castle	9,500	8,740	.....	20,210	67,051	$8,000
North Castle	.....	.....	.....	12,600	25,090	.....
North Salem	.....	.....	.....	9,939	10,725	.....
Ossining	.....	.....	.....	89,900	108,375	.....
Pelham	42,050	64,395	.....	.....	42,453	.....
Poundridge	35,870	.....	.....	3,957	2,112	.....
Rye	.....	223,668	.....	36,330	239,685	.....
Scarsdale	5,400	54,444	.....	7,100	61,412	.....
Somers	22,800	.....	.....	7,011	26,634	.....
Yorktown	200	.....	.....	4,257	19,200	.....
Total	$1,481,755	$1,729,064	$10,000	$2,386,185	$3,272,567	$8,000

NOTE.— For conclusion of this table, see page 279.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcadia	$130,554	.....	$50,000	$306,395	.....	$15,000
Butler	.....	.....	.....	.....	.....	.....
Galen	18,300	.....	3,400	22,660	.....	.....
Huron	300	.....	.....	20,900	.....	.....
Lyons	46,475	.....	1,000	62,260	.....	1,500
Macedon	3,500	.....	.....	.....	.....	.....
Marion	54,140	.....	.....	.....	.....	.....
Ontario	51,049	.....	7,980	.....	.....	.....
Palmyra	282,240	.....	7,500	16,500	.....	3,500
Rose	23,500	.....	.....	.....	.....	.....
Savannah	17,110	.....	.....	.....	.....	.....
Sodus	69,100	.....	.....	8,560	.....	2,500
Walworth	.....	.....	.....	.....	.....	.....
Williamson	158,900	.....	1,300	7,650	.....	.....
Wolcott	41,280	.....	.....	.....	.....	.....
Total	$896,454	.....	$71,180	$444,925	.....	$22,500

— Concluded

incorporated companies — Concluded

Mount Vernon, city	$345,750	.....	$30,150	$157,850	.....	$13,300
New Rochelle, city	774,820	.....	.....	5,776,820	.....	.....
White Plains, city	591,595	.....	6,000	1,465,215	.....	22,700
Yonkers, city	4,947,395	.....	2,000	10,186,270	.....	15,500
Bedford	79,950	.....	.....	371,720	.....	.....
Cortlandt	1,553,300	.....	33,500	773,575	.....	11,000
East Chester	119,000	.....	1,500	.....	.....	.....
Greenburg	373,700	.....	.....	2,423,835	.....	10,000
Harrison	11,720	.....	.....	275,445	.....	.....
Lewisboro	52,070	.....	.....	244,725	.....	5,000
Mamaroneck	63,750	.....	.....	1,430,475	.....	.....
Mount Pleasant	148,785	.....	11,000	556,300	.....	25,900
New Castle	.....	.....	.....	101,250	.....	.....
North Castle	.....	.....	.....	63,840	.....	.....
North Salem	.....	.....	.....	49,000	.....	.....
Ossining	119,500	.....	.....	200,800	.....	.....
Pelham	174,828	.....	.....	1,012,027	.....	.....
Poundridge	15,910	.....	.....	41,225	.....	.....
Rye	223,350	.....	.....	2,608,763	.....	.....
Scarsdale	25,600	.....	.....	1,124,840	.....	.....
Somers	4,567	.....	.....	18,098	.....	.....
Yorktown	15,100	.....	.....	43,060	.....	.....
Total	$9,640,690	.....	$84,150	$28,925,133	.....	$103,400

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WYOMING

Assessed values of property

CITIES AND TOWNS	Equalized value of special franchises. Aggregate for cities and towns	Steam Railroads		
		Real	Special franchises equalized	Personal
Arcade	$20,812	$57,238	$5,325	.....
Attica	45,468	100,050	11,304	.....
Bennington	7,507	5,000	.....	.....
Castile	33,379	116,325	2,002	.....
Covington	22,411	48,500	1,809	.....
Eagle	13,031	100,000	.....	.....
Gainesville	39,225	286,000	8,475	.....
Genesee Falls	14,040	89,838	.....	.....
Java	20,370	8,100	.....	.....
Middlebury	30,733	200,400	2,730	.....
Orangeville	12,931	.....	.....	.....
Perry	223,540	28,000	3,440	.....
Pike	13,320	1,500	.....	.....
Sheldon	13,545	10,150	.....	.....
Warsaw	192,971	328,140	6,630	.....
Wethersfield	15,480	.....	.....	.....
Total	$718,763	$1,379,241	$41,715	.....

YATES

Assessed values of property

Barrington	$6,256	.....	.....	.....
Benton	12,009	$140,400	$402	.....
Italy	4,425	24,200	.....	.....
Jerusalem	37,680	.....	.....	.....
Middlesex	7,087	51,500	.....	.....
Milo	68,425	211,500	11,900	.....
Potter	5,947	1,200	312	.....
Starkey	12,746	231,000	910	.....
Torrey	6,987	196,500	5,330	.....
Total	$161,562	$856,300	$18,854	.....

NOTE.— For continuation of this table, see page 281.

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COUNTY

of incorporated companies

CITIES AND TOWNS	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcade	.....	.....	.....	.....	.....	.....
Attica	.....	.....	.....	$2,550	$15,840	.....
Bennington	.....	.....	.....	.....	.....	.....
Castile	.....	.....	.....	765	18,480	.....
Covington	.....	.....	.....	18,200	11,658	.....
Eagle	.....	.....	.....	.....	3,886	.....
Gainesville	.....	.....	.....	.....	10,875	.....
Genesee Falls	.....	.....	.....	.....	4,176	.....
Java	.....	.....	.....	.....	.....	.....
Middlebury	.....	.....	.....	8,975	17,220	.....
Orangeville	.....	.....	.....	.....	.....	.....
Perry	.....	.....	.....	70,000	186,000	.....
Pike	.....	.....	.....	250	2,800	.....
Sheldon	.....	.....	.....	.....	.....	.....
Warsaw	.....	.....	.....	47,000	144,500	.....
Wethersfield	.....	.....	.....	.....	.....	.....
Total	.....	.....	.....	$147,740	$415,435	.....

COUNTY

of incorporated companies

Barrington	.....	.....	.....	.....	.....	.....
Benton	.....	.....	.....	.....	$536	.....
Italy	.....	.....	.....	.....	.....	.....
Jerusalem	$10,500	$27,000	.....	$25,000	.....	.....
Middlesex	.....	.....	.....	.....	.....	.....
Milo	.....	11,900	.....	44,600	23,520	.....
Potter	.....	.....	.....	3,200	1,560	.....
Starkey	.....	.....	.....	.....	2,030	.....
Torrey	.....	.....	.....	.....	.....	.....
Total	$10,500	$38,900	.....	$72,800	$27,646	.....

NOTE.— For continuation of this table, see page 282.

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WYOMING

Assessed values of property of

CITIES AND TOWNS	Water Supply Companies			Telephone and Telegraph Companies		
	Rea	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcade	.....	.....	.....	$3,746	$15,487	.....
Attica	.....	.....	.....	5,285	18,324	.....
Bennington	.....	.....	.....	100	7,507	.....
Castile	.....	.....	.....	774	12,897	.....
Covington	.....	.....	.....	.....	8,944	.....
Eagle	$2,800	$2,345	.....	1,100	6,800	.....
Gainesville	3,600	.....	.....	1,390	19,875	.....
Genesee Falls	3,000	.....	.....	524	9,864	.....
Java	.....	.....	.....	1,005	20,370	.....
Middlebury	800	1,260	.....	3,550	9,523	.....
Orangeville	.....	.....	.....	.....	12,931	.....
Perry	.....	.....	.....	800	34,100	$15,000
Pike	.....	.....	.....	3,450	10,520	.....
Sheldon	100	.....	.....	.....	13,545	.....
Warsaw	.....	.....	.....	13,673	41,841	.....
Wethersfield	.....	.....	.....	1,000	15,480	.....
Total	$10,300	$3,605	.....	$36,397	$258,008	$15,000

YATES

Assessed values of property of

Barrington	.....	.....	.....	.....	$6,256	.....
Benton	.....	.....	.....	$400	11,071	.....
Italy	.....	.....	.....	450	4,425	.....
Jerusalem	.....	.....	.....	.....	10,680	.....
Middlesex	.....	.....	.....	700	7,087	.....
Milo	.....	.....	.....	.....	21,105	.....
Potter	.....	.....	.....	200	4,075	.....
Starkey	.....	.....	.....	.....	9,806	.....
Torrey	.....	.....	.....	3,180	1,657	.....
Total	.....	.....	.....	$4,930	$76,162	.....

NOTE.— For conclusion of this table, see page 283.

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— Concluded

incorporated companies — Concluded

CITIES AND TOWNS	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Arcade	$49,025	.....	.....	$55,000	.....	$1,500
Attica	64,350	.....	.....	12,100	.....	.....
Bennington	.....	.....	.....	.....	.....	.....
Castile	47,861	.....	$2,000	500	.....	.....
Covington	10,350	.....	.....	.....	.....	.....
Eagle	15,000	.....	.....	.....	.....	.....
Gainesville	187,770	.....	.....	14,520	.....	500
Genesee Falls	20,212	.....	.....	.....	.....	.....
Java	.....	.....	.....	.....	.....	.....
Middlebury	18,800	.....	.....	4,900	.....	.....
Orangeville	.....	.....	.....	.....	.....	.....
Perry	405,300	.....	.....	18,000	.....	2,500
Pike	2,500	.....	.....	.....	.....	.....
Sheldon	2,000	.....	.....	.....	.....	.....
Warsaw	167,550	.....	2,500	42,000	.....	1,000
Wethersfield	.....	.....	.....	.....	.....	.....
Total	$990,718	.....	$4,500	$147,020	.....	$5,500

— Concluded

incorporated companies — Concluded

Barrington	.....	.....	.....	.....	.....	.....
Benton	$5,500	.....	.....	$4,500	.....	.....
Italy	.....	.....	.....	.....	.....	.....
Jerusalem	500	.....	.....	.....	.....	.....
Middlesex	.....	.....	.....	.....	.....	.....
Milo	79,950	.....	$30,500	11,500	.....	$10,000
Potter	.....	.....	.....	.....	.....	.....
Starkey	.....	.....	.....	.....	.....	.....
Torrey	.....	.....	.....	.....	.....	.....
Total	$85,950	.....	$30,500	$16,000	.....	$10,000

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RECAPITU

Assessed values of property

COUNTIES	Equalized value of special franchises. Aggregate for cities and towns	STEAM RAILROADS		
		Real	Special franchises equalized	Personal
Albany	$9,806,881	$10,890,876	$1,700,645	$1,000,000
Allegany	573,951	2,722,787	31,435	.....
Broome	3,272,096	3,722,464	713,409	.....
Cattaraugus	1,499,807	4,937,217	108,798	.....
Cayuga	1,551,009	2,907,077	443,576	.....
Chautauqua	3,840,268	6,979,823	368,605	.....
Chemung	2,321,263	2,473,427	517,698	.....
Chenango	385,848	2,045,148	82,420	.....
Clinton	224,215	1,358,439	60,376	.....
Columbia	470,544	5,575,530	75,648	.....
Cortland	428,725	1,149,128	27,697	.....
Delaware	272,505	2,581,271	38,218	.....
Dutchess	2,937,174	9,103,211	883,942	25,000
Erie	34,192,186	66,348,837	5,334,711	40,000
Essex	296,370	1,591,912	16,144	25,000
Franklin	423,814	1,310,322	31,241	.....
Fulton	1,144,190	541,678	.....	.....
Genesee	1,242,786	6,193,559	111,444	.....
Greene	343,268	618,275	88,966	.....
Hamilton	35,889	82,779	19,392	.....
Herkimer	1,465,582	4,045,329	186,420	.....
Jefferson	1,264,230	2,442,266	190,982	.....
Lewis	167,241	590,620	21,782	7,000
Livingston	716,089	3,565,925	44,719	.....
Madison	483,675	2,733,690	86,365	.....
Monroe	21,492,945	12,393,211	1,475,013	.....
Montgomery	1,053,064	3,579,680	332,974	.....
Nassau	2,978,334	1,857,022	39,928	.....
New York (Greater)	439,474,098	216,221,719	54,910,938	1,887,900
Niagara	7,177,042	7,276,582	1,024,351	.....
Oneida	5,521,989	7,818,152	675,924	.....
Onondaga	12,135,041	8,555,415	1,372,554	.....
Ontario	1,255,031	4,152,570	159,597	.....
Orange	1,899,765	6,086,657	162,724	.....
Orleans	549,846	1,410.776	46,046	.....
Oswego	1,303,582	2,693,559	516,788	.....
Otsego	578,143	1,452,195	19,417	.....
Putnam	183,268	1,316,216	22,190	.....
Rensselaer	6,299,917	4,854,033	1,310,057	.....
Rockland	958,165	1,723,500	33,316	.....
Saint Lawrence	1,056,141	2,923,730	60,305	.....
Saratoga	1,490,870	3,297,532	374,092	.....
Schenectady	3,959,332	4,848,263	594,740	.....
Schoharie	182,580	1,000,217	45,376	.....
Schuyler	176,874	1,279,710	23,768	.....
Seneca	662,370	1,760,600	75,705	.....
Steuben	2,007,333	5,080,335	605,670	.....
Suffolk	2,385,524	1,814,064	16,771	.....
Sullivan	79,067	1,493,751	11,006	.....
Tioga	509,383	2,305,180	224,845	.....
Tompkins	1,120,389	1,253,938	59,143	.....
Ulster	1,735,355	2,993,360	643,292	.....
Warren	460,639	601,575	10,860	.....
Washington	728,774	1,533,101	210,833	.....
Wayne	1,358,172	4,117,822	472,428	.....
Westchester	15,348,739	19,220,028	1,087,754	.....
Wyoming	718,763	1,379.241	41,715	.....
Yates	161,562	856,300	18,854	.....
Total	$606,361,703	$485,661,624	$77,863,607	$2,984,900

NOTE.— For continuation of this table, see page 285.

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LATION
of incorporated companies

COUNTIES	Electric Railroads			Gas, Electric Light, Heat and Power Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany	$845,500	$3,224,840	$10,000	$2,673,250	$3,813,720	$350,000
Allegany	67,881	43,900	.....	538,706	330,029	.....
Broome	386,905	761,316	20,000	461,762	1,295,098	.....
Cattaraugus	290,030	323,850	.....	687,811	643,577	20,142
Cayuga	464,793	218,165	.....	320,125	486,434	.....
Chautauqua	987,163	815,258	1,200	452,590	1,986,378	.....
Chemung	1,218,350	1,212,405	.....	46,000	255,429	.....
Chenango	.....	.....	.....	28,160	91,068	1,800
Clinton	8,000	17,500	.....	67,840	39,881	100
Columbia	586,880	66,000	.....	54,514	66,498	.....
Cortland	100,962	144,944	.....	20,200	62,195	.....
Delaware	.....	.....	.....	44,980	65,860	.....
Dutchess	87,064	370,830	5,000	724,627	1,080,546	.....
Erie	3,495,885	11,415,287	.....	2,617,578	12,611,556	256,800
Essex	.....	.....	.....	66,465	93,662	.....
Franklin	39,800	.....	.....	107,250	283,184	8,370
Fulton	15,500	102,275	.....	478,635	758,850	.....
Genesee	850	33,200	.....	420,501	734,594	28,250
Greene	.....	.....	.....	126,850	112,805	.....
Hamilton	.....	.....	.....	.....	.....	.....
Herkimer	698,625	359,742	.....	402,810	596,660	.....
Jefferson	20,850	72,515	.....	665,250	625,838	.....
Lewis	.....	.....	.....	540,920	74,792	.....
Livingston	12,150	.....	.....	133,122	299,819	.....
Madison	128,450	103,092	.....	51,800	104,162	7,000
Monroe	2,276,540	7,047,863	.....	4,882,358	10,103,177	1,500
Montgomery	614,260	101,430	.....	314,560	341,909	.....
Nassau	203,762	345,124	.....	288,043	1,292,410	.....
New York (Gr'ter)	116,619,117	157,873,665	105,250	125,568,335	155,750,018	4,483,900
Niagara	2,890,018	1,719,387	30,000	25,513,420	3,556,813	50,000
Oneida	427,291	1,171,670	.....	1,659,833	2,317,361	25,000
Onondaga	2,143,117	3,304,590	.....	2,665,330	5,448,985	.....
Ontario	569,298	211,676	100,000	289,690	438,453	500
Orange	139,200	218,453	.....	491,266	989,448	21,350
Orleans	151,200	46,256	.....	281,350	181,953	.....
Oswego	169,747	107,315	.....	1,566,003	345,064	65,364
Otsego	378,890	78,368	.....	51,550	133,812	200
Putnam	6,500	.....	.....	500	28,899	.....
Rensselaer	725,100	1,827,244	.....	1,481,711	2,336,916	500
Rockland	.....	7,700	.....	346,574	245,665	.....
Saint Lawrence	2,800	59,300	.....	1,473,160	613,488	3,900
Saratoga	567,251	327,734	.....	1,190,631	385,391	.....
Schenectady	595,883	983,020	.....	474,650	1,965,807	20,000
Schoharie	.....	.....	.....	19,950	44,077	.....
Schuyler	14,000	64,549	.....	10,500	34,449	.....
Seneca	51,860	97,300	.....	160,550	183,904	.....
Steuben	93,130	138,855	.....	269,630	810,772	.....
Suffolk	88,423	110,174	.....	371,287	977,442	.....
Sullivan	.....	.....	.....	10,050	31,641	.....
Tioga	32,000	31,570	.....	60,100	104,065	.....
Tompkins	100,100	89,850	.....	208,800	767,800	.....
Ulster	90,070	213,250	.....	389,720	595,819	500
Warren	120,135	130,540	.....	208,346	141,738	.....
Washington	65,000	65,019	.....	242,675	172,274	.....
Wayne	607,722	371,476	.....	373,527	284,753	.....
Westchester	3,032,217	2,116,185	25,000	2,489,455	7,143,169	11,0.0
Wyoming	.....	.....	.....	147,740	415,435	.....
Yates	10,500	38,900	.....	72,800	27,646	.....
Total	$142,240,769	$198183582	$296,450	$185,305,840	$224,723,198	$5,356,176

NOTE.— For continuation of this table, see page 286.

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RECAPITULA

Assessed values of property of

COUNTIES	Water Supply Companies			Telephone and Telegraph Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany	$1,700	$42,060	.....	$1,097,310	$1,025,616	$12,000
Allegany	1,750	19,000	.....	83,039	149,587	.....
Broome	63,800	119,642	.....	255,504	382,631	.....
Cattaraugus	20,415	46,111	.....	125,472	377,471	6,435
Cayuga	2,500	14,175	.....	71,536	388,659	200
Chautauqua	12,700	11,640	.....	217,067	658,387	.....
Chemung	.....	.....	.....	225,615	335,731	.....
Chenango	56,150	78,051	.....	18,967	134,309	.....
Clinton	.....	.....	.....	45,015	106,458	.....
Columbia	.....	655	.....	105,169	261,743	3,250
Cortland	1,500	.....	.....	70,433	193,889	.....
Delaware	75,725	96,745	.....	100,427	71,682	250
Dutchess	41,305	55,180	.....	298,397	546,676	.....
Erie	497,619	435,432	$1,000	1,481,568	4,395,200	4,700
Essex	6,450	31,941	.....	759,514	154,623	.....
Franklin	4,600	20,539	5,000	25,925	88,850	7,091
Fulton	26,800	5,050	.....	23,023	278,015	10,000
Genesee	.....	960	.....	157,780	362,588	2,700
Greene	14,025	34,934	.....	29,429	106,563	500
Hamilton	.....	2,030	.....	2,985	14,467	.....
Herkimer	162,635	7,885	.....	87,924	314,875	.....
Jefferson	.....	.....	.....	139,360	374,895	1,200
Lewis	2,200	2,960	.....	15,140	67,707	8,155
Livingston	.....	4,110	.....	51,893	367,441	1,300
Madison	12,000	1,368	.....	61,125	188,688	6,000
Monroe	498,360	417,753	.....	1,026,483	2,449,139	1,500
Montgomery	7,000	28,860	.....	105,430	247,891	.....
Nassau	540,530	360,528	.....	71,903	940,344	.....
New York (Greater)	2,664,675	3,867,032	215,000	35,730,895	67,072,445	384,850
Niagara	217,510	80,000	3,500	162,660	796,491	1,500
Oneida	425,966	744,209	15,000	263,921	612,825	.....
Onondaga	241,600	281,749	.....	922,956	1,727,163	.....
Ontario	262,220	.....	2,000	84,072	445,305	6,200
Orange	172,250	119,050	.....	231,158	410,090	4,810
Orleans	45,950	.....	.....	31,836	275,591	.....
Oswego	3,100	25,358	.....	73,007	309,057	.....
Otsego	95,375	207,144	2,000	40,780	139,402	5,100
Putnam	.....	.....	.....	78,620	132,179	.....
Rensselaer	118,520	60,590	.....	402,152	765,100	400
Rockland	98,200	294,557	.....	90,000	376,927	.....
Saint Lawrence	2,000	49,670	.....	95,535	273,378	600
Saratoga	108,756	480	.....	105,593	403,173	.....
Schenectady	13,420	2,100	.....	236,203	413,665	.....
Schoharie	20,842	18,049	.....	2,509	75,078	.....
Schuyler	.....	.....	.....	7,739	54,108	.....
Seneca	79,000	118,250	.....	16,750	187,211	.....
Steuben	12,600	74,130	.....	234,737	377,906	.....
Suffolk	206,266	593,594	.....	130,449	687,543	.....
Sullivan	500	6,284	.....	42,699	30,136	300
Tioga	34,640	40,412	.....	62,792	108,491	.....
Tompkins	3,000	.....	.....	107,959	203,596	.....
Ulster	27,135	14,085	.....	207,854	268,909	300
Warren	13,305	14,596	.....	56,834	162,905	.....
Washington	21,400	75,110	.....	32,038	205,538	.....
Wayne	15,600	12,000	.....	113,033	217,515	.....
Westchester	1,481,755	1,729,064	10,000	2,386,185	3,272,567	8,000
Wyoming	10,300	3,605	.....	36,397	258,008	15,000
Yates	.....	.....	.....	4,930	76,162	.....
Total	$8,445,649	$10,268,727	$253,500	$48,745,726	$95,322,589	$492,341

NOTE.— For conclusion of this table, see page 287.

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TION — Concluded

incorporated companies — Concluded

COUNTIES	Mercantile and Manufacturing Companies			Other Companies		
	Real	Special franchises equalized	Personal	Real	Special franchises equalized	Personal
Albany	$9,388,600	.....	$11,500	$5,175,320	.....	$158,200
Allegany	773,101	.....	2,500	76,000	.....	7,500
Broome	2,045,305	.....	.....	1,548,300	.....	5,000
Cattaraugus	2,783,196	.....	18,000	425,547	.....	.....
Cayuga	1,664,660	.....	14,150	440,145	.....	4,600
Chautauqua	4,098,078	.....	54,600	536,640	.....	37,000
Chemung	.....	.....	.....	75,155	.....	.....
Chenango	707,150	.....	3,500	219,740	.....	3,500
Clinton	711,515	.....	10,800	247,205	.....	12,200
Columbia	2,770,775	.....	6,285	288,880	.....	15,550
Cortland	346,040	.....	.....	501,948	.....	.....
Delaware	529,205	.....	.....	13,575	.....	.....
Dutchess	4,068,556	.....	204,300	2,132,274	.....	210,600
Erie	73,925,279	.....	839,200	42,087,285	.....	2,392,550
Essex	1,556,190	.....	.....	2,568,645	.....	.....
Franklin	647,077	.....	4,200	578,270	.....	39,500
Fulton	1,204,330	.....	5,000	308,165	.....	2,500
Genesee	2,482,829	.....	25,700	347,580	.....	37,600
Greene	1,527,290	.....	6,700	81,725	.....	18,700
Hamilton	.....	.....	.....	4,000	.....	.....
Herkimer	5,374,021	.....	6,000	482,585	.....	17,500
Jefferson	2,387,100	.....	.....	1,002,225	.....	.....
Lewis	764,490	.....	44,000	235,040	.....	.....
Livingston	1,360,790	.....	32,335	120,345	.....	14,100
Madison	138,550	.....	.....	10,250	.....	.....
Monroe	16,683,843	.....	17,000	9,459,656	.....	27,000
Montgomery	790,230	.....	17,600	1,561,863	.....	18,500
Nassau	208,375	.....	.....	8,755,170	.....	.....
New York (Greater)	132,728,371	.....	.....	1,484,287,647	.....	52,519,050
Niagara	19,187,415	.....	79,450	4,919,175	.....	6,150
Oneida	3,593,065	.....	1,691,500	898,735	.....	154,500
Onondaga	19,159,503	.....	.....	6,578,778	.....	.....
Ontario	1,708,150	.....	14,500	160,800	.....	5,500
Orange	2,977,846	.....	191,000	1,417,481	.....	68,700
Orleans	1,094,380	.....	.....	268,550	.....	.....
Oswego	4,766,672	.....	391,132	403,861	.....	33,575
Otsego	375,795	.....	25,000	273,255	.....	11,150
Putnam	337,650	.....	9,500	188,065	.....	10,000
Rensselaer	4,579,755	.....	4,500	1,556,430	.....	1,600
Rockland	1,196,900	.....	25,000	187,050	.....	250
Saint Lawrence	5,574,511	.....	183,500	1,339,540	.....	13,000
Saratoga	3,785,345	.....	3,600	1,052,789	.....	1,700
Schenectady	13,635,625	.....	5,200	1,526,745	.....	53,000
Schoharie	273,350	.....	5,600	10,460	.....	1,000
Schuyler	373,450	.....	.....	130,350	.....	.....
Seneca	474,800	.....	.....	134,150	.....	.....
Steuben	894,429	.....	.....	346,150	.....	.....
Suffolk	856,133	.....	106,500	1,892,930	.....	15,000
Sullivan	207,025	.....	.....	6,300	.....	.....
Tioga	190,050	.....	.....	14,850	.....	.....
Tompkins	807,350	.....	.....	814,640	.....	.....
Ulster	1,316,438	.....	8,450	1,552,030	.....	133,800
Warren	721,220	.....	16,500	845,867	.....	87,000
Washington	2,473,549	.....	.....	45,700	.....	50,000
Wayne	896,454	.....	71,180	444,925	.....	22,500
Westchester	9,640,690	.....	84,150	28,925,133	.....	103,400
Wyoming	990,718	.....	4,500	147,020	.....	5,500
Yates	85,950	.....	30,500	16,000	.....	10,000
Total	$373,839,164	.....	$4,274,632	$1619,668,939	.....	$56,328,475

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WHAT ONE COUNTY OF NEW YORK STATE DID IN 1918 IN ASSESSING REAL ESTATE

The County of Fulton increased its Real Estate Assessment from $17,638,586 in 1917 to $28,063,831 in 1918

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TABULATION

OF THE

AGGREGATE VALUATIONS OF REAL AND PERSONAL ESTATE, TAXES LEVIED, RECEIPTS, INDEBTEDNESS, AND SINKING FUNDS, AND TAX RATES

IN THE

CITIES AND TOWNS OF NEW YORK

Statistics as to acres of land, population, assessment of real and personal estate, amount of taxes for State, county, town, court and stenographer's, and armory purposes, receipts from recording mortgages, taxes on bank stock, bonded indebtedness, temporary indebtedness and sinking funds obtained from clerks of boards of supervisors.

Statistics as to the amount of taxes for city purposes, and receipts from other sources, obtained from fiscal officials of cities.

Statistics as to amount of taxes for village purposes, and receipts from other sources obtained from fiscal officials of villages.

Statistics as to amount of taxes for school purposes, and receipts from State for public schools obtained from the State Education Department.

Statistics as to amount of receipts from liquor licenses obtained from the State Excise Department.

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ALBANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Albany, city	10,067	107,979	$107,749,790	$105,618,807
Berne	38,263	1,638	639,912	649,395
Bethlehem	30,188	5,590	3,533,360	3,544,026
Coeymans (including Ravena village)	30,554	4,581	2,084,445	2,247,543
Cohoes, city	2,600	23,433	12,339,588	13,305,101
Colonie	29,450	9,989	8,482,085	8,507,691
Green Island (including Green Island village)	650	4,533	2,518,741	2,556,066
Guilderland (including Altamont village)	34,864	3,690	1,800,450	2,070,748
Knox	25,392	1,101	584,530	630,267
New Scotland (including Voorheesville village)	35,722	2,924	1,645,885	1,774,668
Rensselaerville	36,505	1,619	728,625	739,422
Watervliet, city	931	14,990	5,818,240	6,273,489
Westerlo	35,791	1,263	568,779	577,208
Total	310,977	183,330	$148,494,430	$148,494,430

ALLEGANY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Alfred (including Alfred village)	19,200	1,495	$905,705	$831,10
Allen	22,764	627	287,926	299,437
Alma	23,349	752	657,870	754,602
Almond	27,374	1,279	728,781	580,040
Amity (including Belmont village)	21,960	2,015	1,059,855	1,020,583
Andover (including Andover village)	23,756	2,013	1,217,002	1,249,005
Angelica (including Angelica village)	22,740	1,718	705,231	743,338
Belfast	21,988	1,477	926,656	951,024
Birdsall	22,267	564	279,639	272,642
Bolivar (including Bolivar village)	22,600	2,180	1,463,423	1,426,811
Burns (including Canaseraga village)	15,482	1,289	768,080	696,618
Caneadea	21,950	1,250	1,193,630	1,057,971
Centerville	22,000	813	343,405	361,961
Clarksville	22,805	743	417,940	446,558
Cuba (including Cuba village)	22,150	2,376	1,491,096	1,401,245
Friendship (including Friendship village)	22,760	2,050	1,067,714	1,028,150
Genesee	22,905	1,061	680,445	747,517
Granger	22,405	709	488,270	442,842
Grove	21,070	752	385,441	366,633
Hume	24,274	1,915	1,117,903	1,263,693
Independence	21,572	1,177	573,650	596,585
New Hudson	22,200	762	448,935	460,741
Rushford	22,350	1,326	515,090	535,684
Scio	22,289	1,064	669,300	696,059
Ward	17,455	506	213,592	193,720
Wellsville (including Wellsville village)	22,647	5,856	3,572,144	3,816,742
West Almond	22,109	462	248,602	258,541
Willing	22,150	924	792,136	617,855
Wirt (including Richburg village)	22,860	1,061	619,903	721,665
Total	641,431	40,216	$23,839,364	$23,839,364

NOTE.— For continuation of this table, see page 291.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Albany county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Albany, city	88	$3,807,400	$6,467,886	$121,843 33
Berne	85	3,400	.....	726 87
Bethlehem	86	18,000	.....	3,966 22
Coeymans (including Ravena village)	80	33,750	44,873	2,540 16
Cohoes, city	80	199,700	804,296	15,037 25
Colonie	86	175,000	.....	9,667 96
Green Island (including Green Island village)	75	.....	.....	2,846,12
Guilderland (including Altamont village)	80	21,600	38,268	2,329 78
Knox	80	600	.....	702 45
New Scotland (including Voorheesville village)	85	13,400	.....	1,990 97
Rensselaerville	85	7,550	.....	831 74
Watervliet, city	80	27,720	118,402	7,016 24
Westerlo	85	605	.....	643 38
Total	.....	$4,308,725	$7,473,725	$170,142 47

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Allegany county for the year 1918

Alfred (including Alfred village)	85	$13,215	$33,140	$1,100 80
Allen	75	.....	.....	390 36
Alma	68	3,380	.....	990 97
Almond	98	12,900	.....	773 08
Amity (including Belmont village)	81	80,700	103,562	1,435 96
Andover (including Andover village)	76	20,600	105,256	1,655 44
Angelica (including Angelica village)	74	11,060	54,039	983 62
Belfast	76	10,300	106,421	1,253 45
Birdsall	80	3,400	.....	359 85
Bolivar (including Bolivar village)	80	34,200	106,007	1,905 03
Burns (including Canaseraga village)	86	21,308	.....	936 06
Caneadea	88	9,800	.....	1,392 26
Centerville	74	.....	.....	471 89
Clarksville	73	2,650	.....	585 66
Cuba (including Cuba village)	83	53,050	279,813	1,896 28
Friendship (including Friendship village)	81	39,680	136,084	1,392 53
Genesee	71	1,850	.....	977 06
Granger	86	2,370	.....	580 45
Grove	82	.....	.....	477 98
Hume	69	7,300	77,316	1,657 25
Independence	75	13,450	41,784	795 38
New Hudson	76	12,875	.....	617 49
Rushford	75	6,400	.....	706 77
Scio	75	6,200	.....	915 63
Ward	86	3,675	.....	257 33
Wellsville (including Wellsville village)	73	158,400	562,652	5,183 45
West Almond	75	3,900	.....	342 15
Willing	100	.....	.....	805 60
Wirt (including Richburg village)	67	6,700	.....	949 70
Total	.....	$539,363	$1,606,074	$31,789 48

NOTE.— For continuation of this table, see page 292.

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ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany, city	$9,339 94	$16,165 49	$619,104 43	$1,841,883 87
Berne	55 72	96 44	3,693 34	.....
Bethlehem	304 03	526 22	20,153 01	.....
Coeymans (including Ravena village)	194 72	337 01	12,906 95	.....
Cohoes, city	1,152 69	1,995 06	76,406 58	177,183 35
Colonie	741 10	1,282 69	49,124 36	.....
Green Island (including Green Island village)	218 17	377 61	14,461 54	.....
Guilderland (including Altamont village)	178 59	309 10	11,837 95	.....
Knox	53 85	93 20	3,569 27	.....
New Scotland (including Voorheesville village)	152 62	264 15	10,116 40	.....
Rensselaerville	63 75	110 35	4,226 17	.....
Watervliet, city	537 83	930 88	35,650 57	173,918 86
Westerlo	49 31	85 36	3,269 11	.....
Total	$13,042 32	$22,573 56	$864,519 68	$2,192,986 08

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village)	$48 47	$202 36	$4,855 87	.....
Allen	17 18	71 73	1,411 21	.....
Alma	43 51	181 65	3,693 02	.....
Almond	34 03	142 08	3,205 07	.....
Amity (including Belmont village)	63 22	263 94	6,137 59	.....
Andover (including Andover village)	72 89	304 32	6,307 33	.....
Angelica (including Angelica village)	43 30	180 78	3,889 68	.....
Belfast	55 19	230 42	4,679 47	.....
Birdsall	15 83	66 09	1,373 67	.....
Bolivar (including Bolivar village)	83 88	350 20	7,235 61	.....
Burns (including Canaseraga village)	41 21	172 05	4,054 49	.....
Caneadea	61 30	255 93	5,227 92	.....
Centerville	20 77	86 71	1,773 25	.....
Clarksville	25 79	107 67	2,503 33	.....
Cuba (including Cuba village)	83 51	348 65	7,525 68	.....
Friendship (including Friendship village)	61 71	257 64	6,028 73	.....
Genesee	43 02	179 61	3,954 14	.....
Granger	25 56	106 71	2,141 79	.....
Grove	21 04	88 38	1,786 60	.....
Hume	72 98	304 69	6,280 75	.....
Independence	35 02	146 21	2,913 46	.....
New Hudson	27 19	113 52	2,802 72	.....
Rushford	31 12	129 93	2,858 34	.....
Scio	40 31	168 29	3,611 03	.....
Ward	11 33	47 30	1,016 29	.....
Wellsville (including Wellsville village)	228 27	953 03	20,210 76	.....
West Almond	15 06	62 87	1,265 66	.....
Willing	35 47	148 09	3,246 94	.....
Wirt (including Richburg village)	41 83	174 64	4,468 65	.....
Total	$1,399 99	$5,845 49	$126,459 10	.....

NOTE.— For continuation of this table, see page 293.

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— Continued

and personal estate in Albany county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albany, city	.....	.....	$545,788 73	$3,154,125 79
Berne	$8,441 53	.....	6,869 53	19,883 43
Bethlehem	28,553 34	.....	20,593 09	74,095 91
Coeymans (including Ravena village)	12,400 98	$10,450 00	21,804 92	60,634 74
Cohoes, city	.....	.....	64,844 69	336,619 82
Colonie	27,027 04	.....	56,298 56	144,141 71
Green Island (including Green Island village)	231 50	24,625 22	16,858 82	59,618 98
Guilderland (including Altamont village)	12,411 10	6,168 25	18,141 28	51,376 05
Knox	4,945 39	.....	4,442 56	13,806 72
New Scotland (including Voorheesville village)	19,428 84	3,681 18	9,617 26	45,251 42
Rensselaerville	8,679 37	.....	5,173 61	19,084 99
Watervliet, city	.....	.....	60,675 15	278,729 53
Westerlo	10,029 84	.....	5,936 98	20,013 98
Total	$132,148 93	$44,924 65	$837,045 38	$4,277,383 07

— Continued

and personal estate in Allegany county, etc.

Alfred (including Alfred village)	$8,084 37	$5,333 68	$12,834 12	$32,459 74
Allen	5,141 94	.....	2,979 67	10,012 09
Alma	6,161 82	.....	6,326 23	17,397 13
Almond	7,828 91	.....	9,102 09	21,085 26
Amity (including Belmont village)	8,556 81	6,000 20	11,213 31	33,671 06
Andover (including Andover village)	9,178 99	8,079 34	11,121 34	36,719 65
Angelica (including Angelica village)	10,179 62	6,912 45	11,314 37	33,503 82
Belfast	17,820 65	.....	13,558 97	37,598 15
Birdsall	4,176 85	.....	2,264 60	8,256 80
Bolivar (including Bolivar village)	5,909 98	7,800 00	17,161 05	40,445 75
Burns (including Canaseraga village)	8,012 23	4,331 35	10,254 32	27,801 71
Caneadea	9,209 49	.....	5,446 79	21,598 69
Centerville	4,540 79	.....	4,348 10	11,241 51
Clarksville	4,921 23	.....	4,230 58	12,374 31
Cuba (including Cuba village)	7,350 00	9,394 00	16,761 13	43,359 25
Friendship (including Friendship village)	8,743 96	4,833 03	13,607 72	35,015 32
Genesee	5,857 00	.....	3,828 11	14,838 94
Granger	5,132 75	.....	3,026 93	11,014 19
Grove	4,511 19	.....	3,072 55	9,957 74
Hume	15,164 33	.....	12,232 72	35,712 72
Independence	6,063 34	.....	6,448 21	16,401 62
New Hudson	7,849 90	.....	5,300 45	16,711 27
Rushford	6,523 20	.....	8,337 15	18,586 51
Scio	10,696 56	.....	8,263 60	23,695 42
Ward	3,639 29	.....	3,139 47	8,111 01
Wellsville (including Wellsville village)	15,167 56	32,790 36	45,440 00	119,973 43
West Almond	4,735 11	.....	3,182 87	9,603 72
Willing	6,347 92	.....	4,171 63	14,755 65
Wirt (including Richburg village)	9,113 26	2,394 99	8,095 66	25,238 73
Total	$226,619 05	$87,869 40	$267,153 74	$747,136 25

NOTE.— For continuation of this table, see page 294.

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ALBANY

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Albany, city	.0288	$166,234 33	$4,648 19	$64,678 86	$55,372 35
Berne	.0309	612 50	26 53	.....	3,521 13
Bethlehem	.0208	3,465 84	157 27	.....	2,668 55
Coeymans (including Ravena village)	.0286	175 00	150 61	355 40	5,590 77
Cohoes, city	.0274	25,072 50	326 85	8,042 96	8,490 17
Colonie	.0166	9,768 75	607 08	.....	5,031 81
Green Island (including Green Island village)	.0236	3,611 25	101 00	.....	2,200 17
Guilderland (including Altamont village)	.0281	1,875 00	154 21	314 45	3,522 65
Knox	.0235	.....	10 49	.....	1,910 71
New Scotland (including Voorheesville village)	.0272	1,200 00	102 31	.....	2,416 68
Rensselaerville	.0259	401 25	19 62	.....	2,912 66
Watervliet, city	.0430	15,475 44	506 53	1 184,82	9,346 59
Westerlo	.0351	.....	20 58	.....	2,813 23
Total	.....	$227,891 86	$6,831 27	$74,576 49	$105,797 47

ALLEGANY

Statement of the aggregate valuation of real

Alfred (including Alfred village)	.0353	.....	$76 95	$331 41	$2,163 20
Allen	.0347	.....	23 15	.....	1,628 12
Alma	.0263	.....	50 53	.....	1,982 94
Almond	.0284	.....	40 23	.....	3,269 13
Amity (including Belmont village)	.0295	.....	113 87	1,035 63	3,313 49
Andover (including Andover village)	.0296	.....	120 22	1,052 57	2,361 24
Angelica (including Angelica village)	.0467	.....	25 03	540 40	2,638 77
Belfast	.0401	.....	107 48	1,064 22	3,481 34
Birdsall	.0291	.....	12 74	.....	1,200 44
Bolivar (including Bolivar village)	.0270	$1,610 20	315 53	1,060 08	2,957 68
Burns (including Canaseraga village)	.0352	.....	123 78	.....	2,436 26
Caneadea	.0179	24 25	361 25	.....	1,254 11
Centerville	.0327	.....	43 93	.....	1,577 66
Clarksville	.0294	.....	138 26	.....	1,108 55
Cuba (including Cuba village)	.0280	1,358 00	305 67	2,798 14	3,759 87
Friendship (including Friendship village)	.0316	.....	95 77	1,360 84	4,094 21
Genesee	.0217	.....	52 85	.....	938 82
Granger	.0224	.....	101 46	.....	950 27
Grove	.0258	.....	73 67	.....	1,727 97
Hume	.0317	.....	137 46	773 17	3,156 68
Independence	.0279	.....	16 84	417 85	1,384 36
New Hudson	.0361	.....	113 94	.....	1,831 75
Rushford	.0356	.....	40 38	.....	3,765 66
Scio	.0350	.....	67 28	.....	2,103 11
Ward	.0373	.....	5 04	.....	1,404 05
Wellsville (including Wellsville village)	.0321	48 50	528 42	5,626 52	7,987 26
West Almond	.0380	.....	9 44	.....	1,426 78
Willing	.0186	.....	26 76	.....	1,028 19
Wirt (including Richburg village)	.0402	.....	75 80	.....	2,239 97
Total	.....	$3,040 95	$3,203 73	$16,060 83	$69,172 88

NOTE.— For conclusion of this table, see page 295.

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— Concluded

and personal estate in Albany county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Albany, city	$24,700 00	$315,633 73	$9,891,876	.....	$1,268,989
Berne	.....	4,160 16	6,500	.....	.....
Bethlehem	.....	6,291 66	39,000	$999	.....
Coeymans (including Ravena village)	20 00	6,291 78	55,500	343	.....
Cohoes, city	756 00	42,688 48	881,409	.....	1,350
Colonie	.....	15,407 64	32,300	.....	.....
Green Island (including Green Island village)	345 17	6,257 59	6,000	.....	.....
Guilderland (including Altamont village)	27 36	5,893 67	65,400	.....	.....
Knox	.....	1,921 20	.....	.....	.....
New Scotland (including Voorheesville village)	648 80	4,367 79	21,500	.....	.....
Rensselaerville	.....	3,333 53	.....	.....	.....
Watervliet, city	650 00	27,163 38	1,262,967	.....	4,100
Westerlo	.....	2,833 81	600	.....	.....
Total	$27,147 33	$442,244 42	$12,263,052	$1,342	.....
		County	2,165,500	254,000	.....
			$14,428,552	$255,342	$1,274,4 3

— Concluded

and personal estate in Allegany county, etc.

Alfred (including Alfred village)	$194 68	$2,766 24	$36,000	.....	.....
Allen	.....	1,651 27	.....	.....	.....
Alma	.....	2,033 47	.....	.....	.....
Almond	.....	3,309 36	.....	.....	.....
Amity (including Belmont village)	240 70	4,703 69	47,500	.....	.....
Andover (including Andover village)	1,324 71	4,858 74	26,128	.....	.....
Angelica (including Angelica village)	27 87	3,232 07	64,500	.....	.....
Belfast	.....	4,653 04	.....	.....	.....
Birdsall	.....	1,213 18	1,200	.....	.....
Bolivar (including Bolivar village)	671 57	6,615 06	20,070	.....	.....
Burns (including Canaseraga village)	54 27	2,614 31	2,450	.....	.....
Caneadea	.....	1,639 61	8,000	.....	.....
Centerville	.....	1,621 59	.....	.....	.....
Clarksville	.....	1,246 81	.....	.....	.....
Cuba (including Cuba village)	.....	8,221 68	63,500	.....	.....
Friendship (including Friendship village)	283 40	5,834 22	35,700	$1,500	.....
Genesee	.....	991 67	.....	.....	.....
Granger	.....	1,051 73	.....	.....	.....
Grove	.....	1,801 64	.....	.....	.....
Hume	.....	4,067 31	.....	3,000	.....
Independence	.....	1,819 05	.....	.....	.....
New Hudson	.....	1,945 69	.....	.....	.....
Rushford	.....	3,806 04	.....	.....	.....
Scio	.....	2,170 39	.....	.....	.....
Ward	.....	1,409 09	.....	.....	.....
Wellsville (including Wellsville village)	2,948 89	17,139 59	393,732	.....	.....
West Almond	.....	1,437 22	.....	.....	.....
Willing	.....	1,054 95	.....	515	.....
Wirt (including Richburg village)	.....	2,315 77	15,500	500	.....
Total	$5,746 09	$97,224 48	$714,280	$5,515	.....

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BROOME

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Barker	24,551	987	$645,818	$639,896
Binghamton, city	5,711	53,668	43,709,658	43,818,574
Binghamton	15,611	731	295,485	296,255
Chenango	21,253	1,273	856,880	859,096
Colesville	48,499	2,525	1,280,550	1,283,840
Conklin	26,486	942	858,991	861,238
Dickinson (including Port Dickinson village)	3,134	1,222	959,607	940,509
Fenton	20,145	1,240	998,221	977,308
Kirkwood	18,292	942	866,315	838,533
Lisle (including Lisle village)	29,719	1,477	696,274	698,057
Maine	28,313	1,339	704,550	653,643
Nanticoke	15,514	549	196,571	194,795
Sanford (including part of Deposit village)	55,593	2,805	1,593,487	1,597,600
Triangle (including Whitney Point village)	25,345	1,633	684,009	685,777
Union (including Endicott, Johnson City and Union villages)	14,437	15,236	11,498,180	11,526,948
Vestal	31,949	1,688	876,769	878,859
Windsor (including Windsor village)	69,244	2,384	1,430,770	1,401,029
Total	453,796	90,641	$68,152,135	$68,152,135

NOTE.— For continuation of this table, see page 297.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of of Broome county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Barker	84	$4,250	.....	$614 11
Binghamton, city	83	832,820	$1,287,905	50,540 96
Binghamton	83	.....	.....	368 40
Chenango	83	700	.....	1,419 04
Colesville	83	6,550	.....	1,520 29
Conklin	83	.....	.....	992 69
Dickinson (including Port Dickinson village)	85	2,500	.....	527 15
Fenton	85	.....	.....	1,148 90
Kirkwood	86	.....	.....	1,160 95
Lisle (including Lisle village)	83	4,050	25,250	956 47
Maine	90	6,600	.....	668 14
Nanticoke	84	600	.....	246 00
Sanford (including part of Deposit village)	83	5,500	93,359	2,074 50
Triangle (including Whitney Point village)	83	.....	52,109	965 36
Union (including Endicott, Johnson City and Union villages)	83	152,550	52,257	12,748 63
Vestal	83	.....	.....	1,101 03
Windsor (including Windsor village)	85	2,000	30,418	1,780 84
Total	.....	$1,017,520	$1,541,298	$78,853 46

NOTE.— For continuation of this table, see page 298.

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BROOME

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barker	$35 34	$81 48	$2,641 69	.....
Binghamton, city	2,908 32	6,705 50	217,408 12	$1,024,527 51
Binghamton	21 20	48 88	1,584 72	.....
Chenango	81 66	188 26	6,104 16	.....
Colesville	87 48	201 70	6,539 72	.....
Conklin	57 12	131 70	4,270 19	.....
Dickinson (including Port Dickinson village)	30 33	69 94	2,267 59	.....
Fenton	66 10	152 43	4,942 12	.....
Kirkwood	66 80	154 03	4,993 97	.....
Lisle (including Lisle village)	55 04	126 90	4,114 34	.....
Maine	39 60	91 30	2,960 05	.....
Nanticoke	14 16	32 64	1,058 20	.....
Sanford (including part of Deposit village)	119 38	275 23	8,923 72	.....
Triangle (including Whitney Point village)	55 55	128 08	4,152 64	.....
Union (including Endicott, Johnson City and Union villages)	733 61	1,691 42	54,839 80	.....
Vestal	63 36	146 08	4,736 21	.....
Windsor (including Windsor village)	102 48	236 27	7,660 52	.....
Total	$4,537 53	$10,461 84	$339,197 76	$1,024,527 51

NOTE.— For continuation of this table, see page 299.

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— Continued

and personal estate in Broome county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Barker	$8,355 96	.....	$8,148 97	$19,877 55
Binghamton, city	.....	.....	378,403 02	1,680,493 43
Binghamton	5,010 84	.....	2,268 88	9,302 92
Chenango	7,773 03	.....	5,821 71	21,387 86
Colesville	12,539 86	.....	13,366 73	34,255 78
Conklin	7,374 04	.....	5,705 17	18,530 91
Dickinson (including Port Dickinson village)	5,217 40	$6,369 71	8,473 27	22,955 39
Fenton	6,879 08	.....	3,266 75	16,455 38
Kirkwood	5,346 72	.....	6,010 28	17,732 75
Lisle (including Lisle village)	8,406 28	1,200 00	8,822 57	23,681 60
Maine	4,628 28	.....	4,710 56	13,117 93
Nanticoke	4,015 50	.....	2,575 29	7,941 79
Sanford (including part of Deposit village)	11,180 51	8,074 44	26,453 95	57,101 73
Triangle (including Whitney Point village)	4,927 12	3,097 25	10,081 38	23,407 38
Union (including Endicott, Johnson City and Union villages)	25,927 86	121,171 05	184,867 87	401,890 24
Vestal	9,297 78	.....	7,552 21	22,896 67
Windsor (including Windsor village)	12,631 76	4,000 00	14,203 37	40,615 24
Total	$139,512 02	$143,912 45	$690,731 98	$2,431,734 55

NOTE.— For continuation of this table, see page 300.

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BROOME

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Barker	.0305	.....	$32 23	.....	$2,623 18
Binghamton, city		$67,584 58	4,556 05	$12,750 24	34,995 69
Binghamton	.0314	543 75	11 92	.....	1,038 90
Chenango	.0249	.....	41 88	.....	1,980 54
Colesville	.0266	.....	79 15	.....	4,763 60
Conklin	.0215	.....	54 73	.....	1,371 41
Dickinson (including Port Dickinson village)	.0238	.....	136 31	.....	1,125 42
Fenton	.0164	.....	61 65	.....	1,210 49
Kirkwood	.0204	.....	125 32	.....	2,126 66
Lisle (including Lisle village)	.0328	.....	23 81	126 73	2,640 59
Maine	.0200	.....	46 36	.....	2,008 47
Nanticoke	.0402	.....	12	.....	1,251 96
Sanford (including part of Deposit village)	.0357	25 00	86 05	383 00	9,414 51
Triangle (including Whitney Point village)	.0342	50 00	12 08	235 76	3,400 77
Union (including Endicott, Johnson City and Union villages)	.0345	162 50	275 73	1,395 04	9,301 78
Vestal	.0261	50 00	41 39	.....	2,689 13
Windsor (including Windsor village)	.0283	.....	54 54	131 44	5,151 26
Total	.....	$68,415 83	$5,639 32	$15,022 21	$87,094 31

NOTE.— For conclusion of this table, see page 301.

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— Concluded

and personal estate in Broome county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Barker	.....	$2,655 36	.....	.....	.....
Binghamton, city	$76,954 84	196,841 40	$2,705,026	.....	$155,174
Binghamton	.....	1,594 57	.....	.....	.....
Chenango	.....	2,022 42	.....	$4,564	.....
Colesville	.....	4,842 75	.....	.....	.....
Conklin	.....	1,426 14	14,000	.....	.....
Dickinson (including Port Dickinson village)	.....	1,261 73	13,000	.....	.....
Fenton	.....	1,272 14	10,062	.....	.....
Kirkwood	.....	2,251 98	.....	1,500	.....
Lisle (including Lisle village)	20 00	2,811 13	.....	.....	.....
Maine	.....	2,054 83	.....	.....	.....
Nanticoke	.....	1,252 08	.....	250	.....
Sanford (including part of Deposit village)	385 95	10,294 51	60,600	.....	.....
Triangle (including Whitney Point village)	1,038 46	4,737 07	4,000	.....	.....
Union (including Endicott, Johnson City and Union villages)	10,945 52	22,080 57	398,125	.....	.....
Vestal	.....	2,780 52	1,000	.....	.....
Windsor (including Windsor village)	51 00	5,388 24	5,400	300	.....
Total	$89,395 77	$265,867 44	$3,211,213	$6,614	.....
		County	150,000	30,500	.....
			$3,361,213	$37,114	$155,174

CATTARAUGUS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Allegany (including Allegany village)	44,989	3,356	$1,970,064	$2,158,868
Ashford	33,799	1,524	744,882	882,097
Carrollton (including Limestone village)	26,872	1,260	869,561	829,144
Cold Spring	18,786	722	434,614	455,855
Conewango	22,846	1,142	782,780	884,192
Dayton (including South Dayton village)	23,137	1,770	1,049,262	951,085
East Otto	25,236	1,062	473,150	560,310
Elko	14,393	302	147,938	110,835
Ellicottville (including Ellicottville village)	28,459	1,844	1,080,278	1,057,535
Farmersville	29,443	976	630,972	634,611
Franklinville (including Franklinville village)	31,804	3,174	1,656,025	1,688,710
Freedom	25,998	1,124	786,460	704,179
Great Valley	33,715	1,513	890,550	1,005,924
Hinsdale	24,786	1,090	855,373	923,564
Humphrey	22,583	625	276,812	236,324
Ischua	20,540	775	453,959	438,556
Leon	23,023	925	546,670	489,476
Little Valley (including Little Valley village)	18,968	1,836	866,206	766,238
Lyndon	21,107	549	247,682	242,467
Machias	25,890	1,575	807,078	846,522
Mansfield	24,821	867	575,312	541,538
Napoli	23,063	783	374,754	343,936
New Albion (including Cattaraugus village)	22,988	2,152	1,027,958	909,322
Olean, city	760	17,925	11,046,656	10,960,224
Olean	21,086	1,324	1,220,070	1,574,134
Otto	20,104	839	614,883	654,280
Perrysburg (including Perrysburg village)	18,238	1,123	693,687	717,341
Persia (including part of Gowanda village)	13,296	1,800	1,290,668	1,214,899
Portville (including Portville village)	23,106	2,455	1,126,931	1,074,552
Randolph (including East Randolph and Randolph villages)	23,040	2,578	894,018	924,503
Red House	36,392	700	321,590	304,643
Salamanca, city	3,943	8,370	4,861,846	4,518,501
Salamanca	7,884	414	233,085	255,423
South Valley	23,356	497	186,242	164,748
Yorkshire (including Delavan village)	23,580	1,639	683,016	696,496
Total	802,031	70,610	$40,721,032	$40,721,032

NOTE.— For continuation of this table, see page 303.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Cattaraugus county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Allegany (including Allegany village)	66	$4,800	$69,364	$2,977 50
Ashford	61	12,580	.....	1,231 20
Carrollton (including Limestone village)	76	1,800	.....	1,143 50
Cold Spring	69	3,200	.....	631 72
Conewango	65	8,500	82,763	1,228 47
Dayton (including South Dayton village)	80	22,350	45,182	1,339 58
East Otto	61	8,500	.....	872 76
Elko	97	14,468	.....	172 43
Ellicottville (including Ellicottville village)	74	25,275	93,775	1,490 10
Farmersville	72	15,900	.....	895 19
Franklinville (including Franklinville village)	71	74,100	183,251	2,425 86
Freedom	82	18,740	.....	994 84
Great Valley	65	2,300	.....	1,387 46
Hinsdale	67	2,250	.....	1,274 05
Humphrey	85	3,800	.....	330 45
Ischua	75	13,300	.....	621 82
Leon	82	3,450	.....	678 34
Little Valley (including Little Valley village)	82	27,750	66,628	1,092 64
Lyndon	75	5,550	.....	341 31
Machias	69	2,000	.....	1,167 68
Mansfield	78	8,600	.....	757 07
Napoli	79	.....	.....	473 31
New Albion (including Cattaraugus village)	82	25,150	200,442	1,285 96
Olean, city	73	178,292	1,941,446	15,328 14
Olean	56	.....	.....	2,166 23
Otto	69	9,600	.....	913 59
Perrysburg (including Perrysburg village)	70	1,900	.....	989 78
Persia (including part of Gowanda village)	78	31,800	132,061	1,715 63
Portville (including Portville village)	76	90,100	.....	1,602 73
Randolph (including East Randolph and Randolph villages)	70	27,650	152,039	1,310 29
Red House	77	3,125	.....	426 28
Salamanca, city	79	47,405	186,075	6,283 31
Salamanca	66	.....	.....	351 50
South Valley	82	2,500	.....	230 16
Yorkshire (including Delavan village)	72	13,500	37,500	977 05
Total	.....	$710,235	$3,190,526	$57,017 93

NOTE.— For continuation of this table, see page 304.

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CATTARAUGUS

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Allegany (including Allegany village)	$127 04	$547 51	$8,506 28	.....
Ashford	52 53	226 40	3,517 34	.....
Carrollton (including Limestone village)	48 79	210 27	3,266 78	.....
Cold Spring	26 96	116 16	1,804 74	.....
Conewango	52 42	225 89	3,509 54	.....
Dayton (including South Dayton village)	57 16	246 32	3,826 98	.....
East Otto	33 40	143 94	2,236 23	.....
Elko	7 36	31 71	492 62	.....
Ellicottville (including Ellicottville village)	63 58	274 00	4,256 97	.....
Farmersville	38 20	164 61	2,557 43	.....
Franklinville (including Franklinville village)	103 51	446 07	6,930 34	.....
Freedom	42 45	182 93	2,842 09	.....
Great Valley	59 20	255 13	3,963 74	.....
Hinsdale	54 36	234 27	3,639 76	.....
Humphrey	14 10	60 76	944 03	.....
Ischua	26 53	114 34	1,776 43	.....
Leon	28 94	124 73	1,937 90	.....
Little Valley (including Little Valley village)	46 62	200 92	3,121 49	.....
Lyndon	14 56	62 76	975 06	.....
Machias	49 82	214 72	3,335 89	.....
Mansfield	32 30	139 21	2,162 82	.....
Napoli	20 19	87 03	1,352 16	.....
New Albion (including Cattaraugus village)	54 87	236 46	3,673 80	.....
Olean, city	654 00	2,818 54	43,790 10	$125,708 06
Olean	92 42	398 33	6,188 57	.....
Otto	38 98	168 00	2,609 99	.....
Perrysburg (including Perrysburg village)	42 23	182 00	2,827 63	.....
Persia (including part of Gowanda village)	73 20	315 47	4,901 29	.....
Portville (including Portville village)	68 38	294 71	4,578 73	.....
Randolph (including East Randolph and Randolph villages)	55 91	240 94	3,743 31	.....
Red House	18 19	78 39	1,217 83	.....
Salamanca, city	268 10	1,155 38	17,950 46	75,743 58
Salamanca	15 00	64 64	1,004 17	.....
South Valley	9 82	42 32	657 52	.....
Yorkshire (including Delavan village)	41 69	179 66	2,791 29	.....
Total	$2,432 81	$10,484 52	$162,891 31	$201,451 64

NOTE.— For continuation of this table, see page 305.

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— Continued

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Allegany (including Allegany village)	$15,108 93	$5,650 00	$19,020 97	$51,938 23
Ashford	14,783 34	.....	9,086 95	28,897 76
Carrollton (including Limestone village)	5,193 84	3,300 26	12,477 53	25,640 97
Cold Spring	3,504 64	.....	3,188 88	9,273 10
Conewango	4,692 40	.....	8,924 67	18,633 39
Dayton (including South Dayton village)	6,201 87	3,212 95	18,481 84	33,366 70
East Otto	5,444 81	.....	6,015 49	14,656 63
Elko	2,824 60	.....	1,186 35	4,715 07
Ellicottville (including Ellicottville village)	7,708 79	3,313 44	16,369 70	33,476 58
Farmersville	4,892 85	.....	5,093 54	13,641 82
Franklinville (including Franklinville village)	11,427 49	17,290 12	19,854 50	58,477 89
Freedom	9,215 25	.....	6,507 00	19,784 56
Great Valley	7,392 73	.....	9,804 47	22,862 78
Hinsdale	11,321 84	.....	8,481 86	25,006 14
Humphrey	2,024 21	.....	2,426 30	5,799 85
Ischua	6,397 85	.....	4,183 96	13,120 93
Leon	3,572 19	.....	5,516 37	11,858 47
Little Valley (including Little Valley village)	7,516 88	9,231 97	13,356 51	34,567 03
Lyndon	3,650 32	.....	2,607 84	7,651 85
Machias	9,155 86	.....	10,731 33	24,655 30
Mansfield	6,130 29	.....	5,509 42	14,731 11
Napoli	4,739 77	.....	3,916 10	10,588 56
New Albion (including Cattaraugus village)	7,299 93	5,182 90	19,605 39	37,339 31
Olean, city	.....	.....	142,200 00	330,498 84
Olean	6,316 86	.....	2,131 76	17,294 17
Otto	5,647 43	.....	4,994 65	14,372 64
Perrysburg (including Perrysburg village)	5,462 57	900 00	7,015 37	17,419 58
Persia (including part of Gowanda village)	3,519 30	20,729 82	23,493 74	54,748 45
Portville (including Portville village)	17,235 86	3,574 22	15,372 57	42,727 20
Randolph (including East Randolph and Randolph villages)	7,447 78	11,760 78	16,357 46	40,916 47
Red House	4,441 29	.....	3,710 41	9,892 39
Salamanca, city	.....	.....	58,334 03	159,734 86
Salamanca	3,979 12	.....	3,250 04	8,664 47
South Valley	3,011 46	.....	1,897 66	5,848 94
Yorkshire (including Delavan village)	10,016 31	1,837 35	11,367 84	27,211 19
Total	$227,278 66	$85,983 81	$502,472 50	$1,250,013 18

NOTE.— For continuation of this table, see page 306.

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CATTARAUGUS

Statement of the aggregate valuations of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Allegany (including Allegany village)	.0262	$1,964 90	$311 91	$693 64	$3,928 46
Ashford	.0381	343 00	268 93	.....	2,927 89
Carrollton (including Limestone village)	.0294	343 00	198 33	.....	2,141 63
Cold Spring	.0211	.....	133 06	.....	1,014 48
Conewango	.0235	.....	136 89	827 63	2,618 86
Dayton (including South Dayton village)	.0311	14 70	201 01	451 82	3,179 25
East Otto	.0304	.....	107 94	.....	1,902 96
Elko	.0290	.....	51	.....	502 17
Ellicottville (including Ellicottville village)	.0302	.....	269 58	937 75	3,700 54
Farmersville	.0210	.....	158 88	.....	2,018 90
Franklinville (including Franklinville village)	.0338	.....	289 62	1,832 51	2,854 32
Freedom	.0245	.....	129 05	.....	2,333 52
Great Valley	.0256	.....	320 28	.....	2,176 20
Hinsdale	.0291	.....	207 07	.....	2,089 13
Humphrey	.0206	.....	21 70	.....	1,206 63
Ischua	.0280	.....	59 24	.....	1,383 65
Leon	.0215	.....	29 77	.....	1,532 53
Little Valley (including Little Valley village)	.0386	.....	93 98	666 28	4,525 36
Lyndon	.0302	.....	47 02	.....	1,119 02
Machias	.0304	.....	133 28	.....	3,854 48
Mansfield	.0252	.....	92 10	.....	1,513 62
Napoli	.0282	.....	67 07	.....	1,153 52
New Albion (including Cattaraugus village)	.0354	.....	129 74	2,004 42	3,204 04
Olean, city	.0314	18,373 78	1,249 32	19,414 46	13,992 90
Olean	.0141	171 50	124 37	.....	417 79
Otto	.0230	171 50	40 96	.....	1,371 45
Perrysburg (including Perrysburg village)	.0250	.....	69 10	.....	1,411 31
Persia (including part of Gowanda village)	.0447	1,824 02	219 39	1,320 61	659 10
Portville (including Portville village)	.0351	.....	80 00	.....	3,018 84
Randolph (including East Randolph and Randolph villages)	.0443	.....	134 12	1,520 39	1,949 18
Red House	.0304	.....	39 61	.....	1,149 21
Salamanca, city	.0272	9,831 85	1,014 90	1,860 75	6,590 55
Salamanca	.0371	171 50	74 82	.....	813 95
South Valley	.0309	171 50	24 13	.....	1,097 95
Yorkshire (including Delavan village)	.0390	.....	90 27	375 00	2,891 91
Total	.....	$33,381 25	$6,567 95	$31,905 26	$88,146 30

NOTE.— For conclusion of this table, see page 307.

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— Concluded

and personal estate in Cattaraugus county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Allegany (including Allegany village)	$1,100 00	$7,899 91	$49,800	$2,360	.....
Ashford	.....	3,539 82	.....	10,400	.....
Carrollton (including Limestone village)	899 58	3,582 54	6,000	.....	.....
Cold Spring	.....	1,147 54	.....	.....	.....
Conewango	.....	3,583 38	.....	.....	.....
Dayton (including South Dayton village)	262 90	4,109 68	28,400	.....	.....
East Otto	.....	2,010 90	.....	.....	.....
Elko	.....	502 68	.....	.....	.....
Ellicottville (including Ellicottville village)	73 30	4,981 17	27,000	.....	.....
Farmersville	.....	2,177 78	.....	.....	.....
Franklinville (including Franklinville village)	451 00	5,427 45	103 950	.....	.....
Freedom	.....	2,462 57	1,818	1,545	.....
Great Valley	.....	2,496 48	2,000	2,052	.....
Hinsdale	.....	2,296 20	2,000	.....	.....
Humphrey	.....	1,228 33	.....	.....	.....
Ischua	.....	1,442 89	.....	.....	.....
Leon	.....	1,562 30	.....	.....	.....
Little Valley (including Little Valley village)	42 00	5,327 62	6,000	.....	.....
Lyndon	.....	1,166 04	.....	.....	.....
Machias	.....	3,987 76	23,000	.....	.....
Mansfield	.....	1,605 72	.....	.....	.....
Napoli	.....	1,220 59	.....	.....	.....
New Albion (including Cattaraugus village)	394 88	5,733 08	18,000	.....	.....
Olean, city	18,000 00	71,030 46	463,282	.....	.....
Olean	.....	713 66	.....	.....	.....
Otto	.....	1,583 91	.....	.....	.....
Perrysburg (including Perrysburg village)	.....	1,480 41	.....	.....	.....
Persia (including part of Gowanda village)	842 36	4,865 48	31,280	.....	.....
Portville (including Portville village)	3,974 50	7,073 34	20,000	4,386	.....
Randolph (including East Randolph and Randolph villages)	1,589 02	5,192 71	49,280	.....	.....
Red House	.....	1,188 82	.....	.....	.....
Salamanca, city	16,546 27	35,844 32	385,544	.....	.....
Salamanca	.....	1,060 27	.....	.....	.....
South Valley	.....	1,293 58	.....	.....	.....
Yorkshire (including Delavan village)	.....	3,357 18	15,500	4,935	.....
Total	$44,175 81	$204,176 57	$1,232,854	$25,678	.....
		County	15,000	60,000	.....
			$1,247,854	$85,678	.....

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CAYUGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Auburn, city	5,070	32,468	$21,581,554	$21,445,775
Aurelius (including Cayuga village)	18,422	1,469	1,450,538	1,478,966
Brutus (including Weedsport village)	12.635	2,438	1,837,733	1,842,707
Cato (including Cato and Meridian villages)	19,525	1,588	1,011,148	995,332
Conquest	20,936	1,225	754,302	738,305
Fleming	13,484	1,031	810,310	837,241
Genoa	24,265	1,853	927,940	1,045,649
Ira	21,462	1,467	804,230	786,754
Ledyard (including Aurora village)	22,037	1,629	1,094,736	1,149,556
Locke	14,899	843	506,095	498,806
Ments (including Port Byron village)	10,008	1,991	1,245,939	1,252,563
Montezuma	10,499	914	863,199	850,569
Moravia (including Moravia village)	17,602	2,239	1,113,841	1,099,221
Niles	23,275	1,254	684,743	679,156
Owasco	12,947	1,503	1,180,490	1,177,284
Scipio	22,072	1,417	978,142	1,038,231
Sempronius	17,824	743	401,275	390,068
Sennett	17,588	1,481	1,197,090	1,145,610
Springport (including Union Springs village)	13,599	1,502	905,566	975,818
Sterling (including Fairhaven village)	27,382	2,469	1,566,058	1,478,683
Summerhill	14,687	604	313,100	294,876
Throop	11,317	963	647,738	642,278
Venice	24,207	1,402	781,050	818,405
Victory	21,197	1,258	640,384	635,348
Total	416,939	65,751	$43,297,201	$43,297,201

NOTE.— For continuation of this table, see page 309.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Cayuga county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Auburn, city	90	$243,403	$759,208	$27,375 20
Aurelius (including Cayuga village)	88	600	.....	1,867 45
Brutus (including Weedsport village)	89	52,050	32,000	2,391 49
Cato (including Cato and Meridian villages)	91	9,400	38,452	1,268 13
Conquest	91	6,505	.....	940 07
Fleming	87	8,500	.....	1,067 46
Genoa	79	9,000	40,000	1,331 13
Ira	91	16,855	.....	1,014 28
Ledyard (including Aurora village)	85	57,000	134,568	1,522 87
Locke	91	2,600	35,000	632 85
Ments (including Port Byron village)	89	17,025	.....	1,602 42
Montezuma	91	.....	.....	1,073 55
Moravia (including Moravia village)	91	19,400	256,586	1,411 88
Niles	90	5,750	.....	864 46
Owasco	90	.....	.....	1,485 92
Scipio	84	75,450	.....	1,405 64
Sempronius	92	5,200	.....	498 89
Sennett	94	5,800	.....	1,453 26
Springport (including Union Springs village)	83	30,900	.....	1,270 64
Sterling (including Fairhaven village)	95	19,600	.....	1,891 07
Summerhill	95	3,100	.....	376 09
Throop	90	1,000	.....	811 92
Venice	85	11,050	.....	1,046 91
Victory	90	12,250	.....	818 04
Total	.....	$612,438	$1,295,814	$55,421 62

NOTE.— For continuation of this table, see page 310.

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CAYUGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Auburn, city	$1,098 88	$5,033 78	$99,997 69	$498,321 71
Aurelius (including Cayuga village)	74 96	343 39	6,812 58	.....
Brutus (including Weedsport village)	96 00	439 75	8,753 77	.....
Cato (including Cato and Meridian villages)	50 90	233 18	4,626 37	.....
Conquest	37 74	172 86	3,435 10	.....
Fleming	42 85	196 25	3,894 61	.....
Genoa	53 43	244 77	4,859 77	.....
Ira	40 72	186 51	3,704 15	.....
Ledyard (including Aurora village)	61 13	280 02	5,554 23	.....
Locke	25 40	116 40	2,309 68	.....
Ments (including Port Byron village)	64 32	294 65	5,850 23	.....
Montezuma	43 10	197 41	3,915 21	.....
Moravia (including Moravia village)	56 68	259 62	5,185 62	.....
Niles	34 70	158 96	3,152 21	.....
Owasco	59 65	273 23	5,426 63	.....
Scipio	56 42	258 47	5,130 28	.....
Sempronius	20 03	91 74	1,822 91	.....
Sennett	58 34	267 23	5,300 30	.....
Springport (including Union Springs village)	51 00	233 65	4,634 80	.....
Sterling (including Fairhaven village)	75 91	347 73	*6,908 36	.....
Summerhill	15 10	69 16	1,379 11	.....
Throop	32 59	149 30	2,966 61	.....
Venice	42 02	192 95	3,816 88	.....
Victory	32 84	150 42	2,992 80	.....
Total	$2,224 71	$10,191 43	$202,429 90	$498,321 71

NOTE.— For continuation of this table, see page 311.

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— Continued

and personal estate in Cayuga county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Auburn, city	.....	.....	$210,521 50	$842,348 76
Aurelius (including Cayuga village)	$8,958 37	$2,847 55	7,187 81	28,092 11
Brutus (including Weedsport village)	10,800 47	7,820 00	16,017 28	46,318 76
Cato (including Cato and Meridian villages)	11,390 03	2,031 70	7,259 75	26,860 06
Conquest	6,844 63	.....	4,474 76	15,905 16
Fleming	5,710 75	.....	3,004 63	13,916 55
Genoa	7,389 41	.....	14,292 64	28,171 15
Ira	8,275 78	.....	9,013 21	22,234 65
Ledyard (including Aurora village)	8,580 71	1,100 00	8,143 70	25,242 66
Locke	6,079 27	.....	5,424 32	14,587 92
Ments (including Port Byron village)	11,818 85	6,072 13	10,038 93	35,741 53
Montezuma	4,941 49	.....	3,998 24	14,169 00
Moravia (including Moravia village)	11,792 96	7,615 00	14,761 03	41,082 79
Niles	9,039 93	.....	5,102 50	18,352 76
Owasco	11,907 35	.....	7,770 59	26,923 37
Scipio	7,530 93	.....	6,581 16	20,962 90
Sempronius	4,854 60	.....	3,738 47	11,026 64
Sennett	7,413 14	.....	5,243 50	19,735 77
Springport (including Union Springs village)	5,617 02	6,310 24	9,560 79	27,678 14
Sterling (including Fairhaven village)	14,058 77	3,356 41	13,465 69	40,103 94
Summerhill	3,744 91	.....	2,953 15	8,537 52
Throop	6,479 15	.....	3,142 74	13,582 31
Venice	6,842 67	.....	4,112 36	16,053 79
Victory	7,938 71	.....	4,746 92	16,679 73
Total	$188,009 90	$37,153 03	$380,555 67	$1,374,307 97

NOTE.— For continuation of this table, see page 312.

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CAYUGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Auburn, city	.0414	$33,842 28	$2,079 67	$7,592 08	$21,050 34
Aurelius (including Cayuga village)	.0189	349 12	141 55	.....	1,559 85
Brutus (including Weedsport village)	.0145	1,309 66	656 20	320 00	628 48
Cato (including Cato and Meridian villages)	.0263	.....	156 21	384 52	2,086 92
Conquest	.0209	.....	33 37	.....	1,669 06
Fleming	.0169	.....	152 21	.....	818 59
Genoa	.0303	343 00	143 36	400 00	1,838 57
Ira	.0270	.....	84 81	.....	3,158 69
Ledyard (including Aurora village)	.0219	.....	104 84	1,345 68	1,800 75
Locke	.0286	.....	51 53	350 00	1,560 29
Mentz (including Port Byron village)	.0282	.....	544 40	.....	2,965 99
Montezuma	.0164	171 50	560 34	.....	1,045 68
Moravia (including Moravia village)	.0308	.....	97 58	2,564 86	852 38
Niles	.0265	.....	68 36	.....	1,851 08
Owasco	.0228	514 50	145 12	.....	1,178 25
Scipio	.0219	.....	119 93	.....	1,849 30
Sempronius	.0271	.....	44 16	.....	1,477 98
Sennett	.0164	.....	171 30	.....	1,227 48
Springport (including Union Springs village)	.0295	343 00	143 16	.....	2,285 62
Sterling (including Fairhaven village)	.0254	.....	148 97	.....	2,957 93
Summerhill	.0270	.....	18 72	.....	1,508 40
Throop	.0269	.....	326 30	.....	852 41
Venice	.0202	.....	125 72	.....	1,749 69
Victory	.0255	.....	138 38	.....	1,487 01
Total	.....	$36,873 06	$6,256 19	$12,957 14	$59,397 14

NOTE.— For conclusion of this table, see page 313.

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— Concluded

and personal estate in Cayuga county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Auburn, city	$86,987 70	$151,552 07	$1,292,194	.....	.....
Aurelius (including Cayuga village)	.....	2,050 52	.....	.....	.....
Brutus (including Weedsport village)	.....	2,914 34	.....	.....	.....
Cato (including Cato and Meridian villages)	81 00	2,710 65	6,500	$1,325	.....
Conquest	.....	1,702 43	.....	.....	.....
Fleming	.....	970 80	.....	.....	.....
Genoa	.....	2,724 93	4,950	.....	.....
Ira	.....	3,243 50	.....	.....	.....
Ledyard (including Aurora village)	.....	3,251 27	1,000	.....	.....
Locke	.....	1,901 82	4,000	.....	.....
Meats (including Port Byron village)	711 00	4,221 39	17,500	1,000	.....
Montezuma	.....	1,777 52	.....	.....	.....
Moravia (including Moravia village)	.....	3,514 82	.....	.....	.....
Niles	.....	1,919 44	.....	.....	.....
Owasco	.....	1,837 87	.....	.....	.....
Scipio	.....	1,969 23	.....	.....	.....
Sempronius	.....	1,522 14	.....	1,050	.....
Sennett	.....	1,398 78	.....	.....	.....
Springport (including Union Springs village)	283 91	3,055 09	.....	.....	.....
Sterling (including Fairhaven village)	75 00	3,181 90	.....	250	.....
Summerhill	.....	1,522 12	.....	.....	.....
Throop	.....	1,178 71	.....	.....	.....
Venice	.....	1,875 41	.....	.....	.....
Victory	.....	1,625 39	.....	.....	.....
Total	$88,138 61	$203,622 14	.....	$3,625	.....
		County	.....	80,266	.....
			$1,326,144	$83,891	.....

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CHAUTAUQUA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Arkwright	22,083	843	$329,764	$354,414
Busti (including Lakewood village)	30,168	2,351	1,894,651	1,930,504
Carroll	20,658	1,714	854,025	802,446
Charlotte (including Sinclairville village)	22,964	1,308	525,695	546,283
Chautauqua (including Mayville village)	41,318	3,933	3,631,054	3,371,384
Cherry Creek (including Cherry Creek village)	22,957	1,630	610,900	599,117
Clymer	21,985	1,341	781,435	761,603
Dunkirk, city	2,270	17,441	10,126,774	11,514,745
Dunkirk	3,362	429	762,230	866,702
Ellery (including Bemus Point village)	30,098	1,876	1,578,769	1,383,973
Ellicott (including Celeron and Falconer villages)	19,065	5,216	3,092,894	3,033,243
Ellington	23,081	1,317	455,886	447,092
French Creek	21,832	941	373,520	370,952
Gerry	21,992	1,194	767,310	661,547
Hanover (including Forestville and Silver Creek villages)	30,402	6,465	4,441,375	4,467,403
Harmony (including Panama village)	54,734	3,072	2,141,982	1,846,744
Jamestown, city	4,364	37,780	23,619,510	24,708,248
Kiantone	11,456	641	367,994	367,792
Mina	22,028	1,021	460,545	469,259
Poland	22,447	1,442	830,490	886,500
Pomfret (including Fredonia village)	26,491	7,535	5,799,272	5,055,490
Portland (including Brocton village)	21,347	3,352	3,175,079	2,930,676
Ripley	30,761	2,482	2,222,085	1,894,979
Sheridan	22,675	2,077	3,147,515	2,743,832
Sherman (including Sherman village)	22,980	1,732	938,762	938,249
Stockton	29,037	1,830	1,019,925	975,857
Villenova	22,826	1,148	468,577	465,357
Westfield (including Westfield village)	29,341	4,707	4,031,845	4,055,473
Total	655,702	116,818	$78,449,863	$78,449,863

NOTE.— For conclusion of this table, see page 315.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Chautauqua county for the year 1918

CITIES AND TOWNS	Rate of equalisarion used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Arkwright	73	.....	.....	$416 02
Busti (including Lakewood village)	77	$68,900	.....	2,348 20
Carroll	83	16,050	.....	961 00
Charlotte (including Sinclairville village)	75	11,950	.....	656 50
Chautauqua (including Mayville village)	84	50,200	$58,182	4,017 30
Cherry Creek (including Cherry Creek village)	80	.....	41,047	703 40
Clymer	80	24,550	35,038	923 07
Dunkirk, city	69	86,300	628,041	13,760 13
Dunkirk	69	.....	.....	878 31
Ellery (including Bemus Point village)	89	17,650	.....	1,645 62
Ellicott (including Celeron and Falconer villages)	80	.....	34,612	3,561 40
Ellington	80	9,230	.....	535 74
French Creek	79	2,000	.....	437 94
Gerry	91	12,975	.....	791 93
Hanover (including Forestville and Silver Creek villages)	78	71,510	202,003	5,329 23
Harmony (including Panama village)	91	29,840	.....	2,203 32
Jamestown, city	75	212,050	2,060,407	29,258 54
Kinatone	78	1,500	.....	433 60
Mina	77	2,000	.....	553 35
Poland	73	4,400	.....	1,046 12
Pomfret (including Fredonia village)	90	18,900	71,944	5,957 85
Portland (including Brocton village)	85	58,250	63,777	3,509 39
Ripley	92	58,400	43,419	2,288,67
Sheridan	90	76,400	.....	3,311 32
Sherman (including Sherman village)	78	39,250	58,026	1,147,68
Stockton	82	32,900	.....	1,184 43
Villenova	79	4,300	129,700	551 83
Westfield (including Westfield village)	78	58,800	.....	4,830 60
Total	.....	$968,305	$3,426,196	$93,242 49

NOTE.— For conclusion of this table, see page 316.

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CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arkwright	$20 70	$76 51	$783 25	.....
Busti (including Lakewood village)	112 77	431 77	4,420 00	.....
Carroll	46 86	175 76	1,808 89	.....
Charlotte (including Sinclairville village)	31 90	120 52	1,233 84	.....
Chautauqua (including Mayville village)	196 90	738 72	7,561 74	.....
Cherry Creek (including Cherry Creek village)	35 00	129 34	1,324 01	.....
Clymer	44 50	169 74	1,737 50	.....
Dunkirk, city	679 71	2,530 48	25,900 60	$100,491 92
Dunkirk	43 39	161 52	1,653 23	.....
Ellery (including Bemus Point village)	80 83	302 63	3,097 53	.....
Ellicott (including Celeron and Falconer villages)	177 14	654 89	6,703 60	.....
Ellington	26 12	98 41	1,008 65	.....
French Creek	21 67	80 53	824 33	.....
Gerry	38 64	145 62	1,490 65	.....
Hanover (including Forestville and Silver Creek villages)	260 90	979 97	10,031 19	.....
Harmony (including Panama village)	107 84	405 16	4,147 29	.....
Jamestown, city	1,443 60	5,380 92	55,076 08	415,255,03
Kiantone	21 50	79 73	816 15	.....
Mina	27 41	101 75	1,041 57	.....
Poland	51 77	192 37	1,969 11	.....
Pomfret (including Fredonia village)	295 25	1,095 56	11,214 42	.....
Portland (including Brocton village)	171 15	645 32	6,605 70	.....
Ripley	110 44	420 85	4,307 95	.....
Sheridan	160 25	608 88	6,232 86	.....
Sherman (including Sherman village)	54 79	211 04	2,160 28	.....
Stockton	57 00	217 80	2,229 45	.....
Villenova	27 17	101 47	1,038 04	.....
Westfield (including Westfield village)	236 84	888 27	9,092 60	.....
Total	$4,582 04	$17,145 53	$175,510 51	$515,746 95

NOTE.— For continuation of this table, see page 317.

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— Continued

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arkwright	$8,266 65	.....	$4,348 81	$13,911 94
Busti (including Lakewood village)	11,138 75	$12,648 88	16,529 12	47,629 49
Carroll	5,887 39	.....	9,028 48	17,908 38
Charlotte (including Sinclairville village)	6,330 05	2,622 20	10,752 33	21,747 24
Chautauqua (including Mayville village)	16,020 65	4,946 64	52,362 85	85,844 80
Cherry Creek (including Cherry Creek village)	7,548 18	3,862 15	9,763 87	23,365 95
Clymer	7,655 70	.....	10,530 59	21,061 10
Dunkirk, city	.....	.....	125,650 00	269,012 84
Dunkirk	23,154 96	.....	9,350 00	35,241 41
Ellery (including Bemus Point village)	9,302 67	1,901 91	11,149 95	27,481 14
Ellicott (including Celeron and Falconer villages)	14,278 46	21,959 04	47,268 76	94,603 29
Ellington	6,283 70	.....	6,330 63	14,283 25
French Creek	7,260 24	.....	3,960 97	12,585 68
Gerry	9,918 71	.....	6,769 85	19,155 40
Hanover (including Forestville and Silver Creek villages)	38,358 95	4,385 71	39,595 22	98,941 17
Harmony (including Panama village)	19,046 45	1,309 26	9,575 57	36,794 89
Jamestown, city	.....	.....	314,179 00	820,593 17
Kiantone	3,460 96	.....	4,884 69	9,696 63
Mina	6,134 75	.....	7,449 80	15,308 63
Poland	12,938 17	.....	9,160 54	25,358 08
Pomfret (including Fredonia village)	22,294 80	23,640 71	44,854 79	109,353 38
Portland (including Brocton village)	16,332 15	7,005 28	23,108 31	57,377 30
Ripley	10,406 78	.....	13,138 31	30,673 00
Sheridan	12,695 45	.....	10,101 70	33,110 46
Sherman (including Sherman village)	8,674 21	5,267 98	16,610 15	34,126 13
Stockton	10,191 19	.....	12,225 41	26,105 28
Villenova	9,077 23	.....	6,122 04	16,917 78
Westfield (including Westfield village)	18,646 69	25,361 51	33,037 03	92,093 54
Total	$321,303 89	$114,911 27	$867,838 67	$2,110,281 35

NOTE.— For continuation of this table, see page 318.

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CHAUTAUQUA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Arkwright	.0420	.....	$46 34	.....	$1,259 61
Busti (including Lakewood village)	.0242	.....	260 31	.....	3,836 71
Carroll	.0205	.....	150 15	.....	2,536 83
Charlotte (including Sinclairville village)	.0404	.....	49 84	.....	4,029 01
Chautauqua (including Mayville village)	.0233	.....	262 01	$581 82	2,142 77
Cherry Creek (including Cherry Creek village)	.0382	.....	114 50	410 47	2,667 98
Clymer	.0261	.....	84 22	350 38	2,946 25
Dunkirk, city	.0282	$17,965 85	1,510 30	6,280 42	13,366 73
Dunkirk	.0462	171 50	96 40	.....	1,006 10
Ellery (including Bemus Point village)	.0172	.....	135 18	.....	3,297 78
Ellicott (including Celeron and Falconer villages)	.0302	.....	317 82	346 12	1,292 09
Ellington	.0307	.....	79 67	.....	3,522 51
French Creek	.0335	.....	62 50	.....	2,044 17
Gerry	.0245	.....	58 96	.....	1,510 28
Hanover (including Forestville and Silver Creek villages)	.0219	2,361 80	794 19	2,020 03	7,453 30
Harmony (including Panama village)	.0169	.....	128 16	.....	4,360 20
Jamestown, city	.0440	27,393 18	1,982 72	20,604 07	25,523 78
Kiantone	.0262	.....	77 06	.....	814 57
Mina	.0330	.....	27 40	.....	2,782 51
Poland	.0303	.....	147 36	.....	1,665 42
Pomfret (including Fredonia village)	.0187	.....	447 72	719 44	5,931 09
Portland (including Brocton village)	.0177	.....	241 88	637 77	4,485 03
Ripley	.0134	.....	132 45	434 19	2,464 10
Sheridan	.0102	.....	285 32	.....	1,550 96
Sherman (including Sherman village)	.0348	.....	90 36	580 25	3,834 35
Stockton	.0247	.....	121 01	.....	2,919 25
Villenoa	.0357	.....	81 09	.....	1,914 48
Westfield (including Westfield village)	.0225	.....	230 38	1,297 00	8,574 54
Total	.....	$47,892 33	$8,015 30	$34,261 96	$119,732 40

NOTE.— For conclusion of this table, see page 319.

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— Concluded

and personal estate in Chautauqua county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Arkwright	.....	$1,305 95	.....	.....	.....
Busti (including Lakewood village)	$83 65	4,180 67	$44,400	.....	.....
Carroll	.....	2,686 98	.....	.....	.....
Charlotte (including Sinclairville village)	866 91	4,945 76	1,000	.....	.....
Chautauqua (including Mayville village)	.....	2,986 60	86,400	.....	$2,125
Cherry Creek (including Cherry Creek village)	984 51	4,177 46	43,700	.....	.....
Clymer	.....	3,380 85	7,000	.....	.....
Dunkirk, city	27,117 01	66,240 31	238,618	.....	.....
Dunkirk	.....	1,274 00	.....	.....	.....
Elery (including Bemus Point village)	70 00	3,502 96	.....	$585	.....
Ellicott (including Celeron and Falconer villages)	565 14	2,521 17	61,250	.....	.....
Ellington	.....	3,602 18	5,500	.....	.....
French Creek	.....	2,106 67	.....	.....	.....
Gerry	.....	1,569 24	.....	.....	.....
Hanover (including Forestville and Silver Creek villages)	627 87	13,257 19	30,825	.....	.....
Harmony (including Panama village)	71 00	4,559 36	11,942	4,942	.....
Jamestown, city	90,381 61	165,885 36	1,325,589	.....	.....
Kiantone	.....	891 63	2,300	.....	.....
Mina	.....	2,809 91	.....	.....	.....
Poland	.....	1,812 78	.....	2,500	.....
Pomfret (including Fredonia village)	17,736 49	24,834 74	107,950	.....	15,461
Portland (including Brocton village)	.....	5,364 68	53,282	.....	.....
Ripley	.....	3,030 74	.....	.....	.....
Sheridan	.....	1,836 28	2,000	.....	.....
Sherman (including Sherman village)	7,999 94	12,504 90	42,000	.....	.....
Stockton	.....	3,040 26	.....	.....	.....
Villenova	.....	1,995 57	.....	5,763	.....
Westfield (including Westfield village)	506 00	10,607 92	140,600	.....	.....
Total	$147,010 13	$356,912 12	$2,204,356	.....	.....
		County..	60,000	.....	.....
			$2,264,356	$13,790	$17,586

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CHEMUNG

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Ashland (including Wellsburg village)	8,750	828	$640,935	$695,133
Baldwin	15,909	539	185,424	172,759
Big Flats	26,097	1,495	1,113,196	1,202,343
Catlin	23,304	834	355,860	339,068
Chemung	29,300	1,383	969,670	989,804
Elmira, city	4,816	40,093	33,502,079	33,034,869
Elmira (including part of Elmira Heights village)	13,575	1,971	1,403,007	1,451,648
Erin	26,817	840	398,970	380,629
Horseheads (including Horseheads village and part of Elmira Heights village)	21,880	6,033	3,111,588	3,332,397
Southport	28,335	2,320	1,864,133	1,902,838
Van Etten (including Van Etten village)	24,787	1,116	699,636	705,996
Veteran	22,775	1,565	646,526	683,540
Total	246,345	59,017	$44,891,024	$44,891,024

CHENANGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Afton (including Afton village)	28,192	1,809	$1,054,240	$986,716
Bainbridge (including Bainbridge village)	21,234	2,004	968,796	1,016,174
Columbus	23,068	794	515,611	460,731
Coventry	29,557	793	430,605	342,813
German	16,841	412	139,732	122,608
Greene (including Greene Village)	45,782	2,959	1,700,467	1,768,391
Guilford	37,964	1,963	1,372,732	1,235,698
Lincklaen	16,189	532	181,620	158,600
McDonough	24,149	825	278,362	230,665
New Berlin (including New Berlin village)	28,486	2,442	1,148,205	1,165,837
North Norwich	17,619	699	570,722	487,881
Norwich, city	1,065	8,342	3,540,102	4,648,239
Norwich	25,655	1,201	799,689	701,689
Otselic	23,468	967	434,873	578,848
Oxford (including Oxford village)	36,878	3,073	1,721,869	1,567,375
Pharsalia	24,506	699	238,735	208,228
Pitcher	17,563	656	280,520	258,574
Plymouth	25,242	959	457,130	381,398
Preston	21,232	640	358,161	306,532
Sherburne (including Sherburne village and part of Earlville village)	27,087	2,808	1,558,412	1,466,114
Smithville	30,750	932	425,984	362,454
Smyrna (including Smyrna village)	25,226	1,139	563,828	484,826
Total	547,753	36,648	$18,740,396	$18,740,396

NOTE.— For continuation of this table, see page 321.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Chemung county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Ashland (including Wellsburg village)	80	$8,170	.....	$750 96
Baldwin	90	200	.....	184 70
Big Flats	80	5,950	.....	1,290 11
Catlin	90	800	.....	362 90
Chemung	85	2,000	.....	1,058 99
Elmira, city	89	1,133,650	$1,301,497	36,483 20
Elmira (including part of Elmira Heights villages)	82	19,000	.....	1,570 29
Erin	90	.....	.....	406 44
Horseheads (including Horseheads village and part of Elmira Heights village)	82	4,900	90,344	3,563 39
Southport	85	8,000	.....	2,040 30
Van Etten (including Van Etten village)	85	3,000	.....	757 05
Veteran	81	4,000	.....	734 15
Total	.....	$1,189,670	$1,391,841	$49,202 48

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Chenango county for the year 1918

Afton (including Afton village)	78	$13,090	$115,648	$1,375 5
Bainbridge (including Bainbridge village)	69	23,000	.....	1,429 76
Columbus	81	4,200	.....	639 68
Coventry	91	13,110	.....	489 70
German	83	.....	.....	168 69
Greene (including Greene village)	70	65,050	98,166	2,522 55
Guilford	81	24,400	.....	1,233 72
Lincklaen	83	.....	.....	218 21
McDonough	88	.....	.....	317 36
New Berlin (including New Berlin village)	71	28,750	91,484	1,513 56
North Norwich	85	13,650	.....	690 04
Norwich, city	55	96,900	764,451	6,528 63
Norwich	83	5,000	.....	972 30
Otselic	83	9,500	52,696	517 80
Oxford (including Oxford village)	80	98,750	186,260	2,292 35
Pharsalia	83	2,475	.....	289 90
Pitcher	79	8,200	.....	367 04
Plymouth	87	3,200	.....	529 15
Preston	85	5,400	.....	429 17
Sherburne (including Sherburne village and part of Earlville village)	77	86,850	336,585	2,136 65
Smithville	85	3,000	.....	502 81
Smyrna (including Smyrna village)	84	17,750	.....	595 16
Total	.....	$522,275	$1,645,290	$25,759 82

NOTE.— For continuation of this table, see page 322.

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CHEMUNG

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Ashland (including Wellsburg village)	$46 10	$138 10	$2,600 53	.....
Baldwin	11 33	33 96	1,304 89	.....
Big Flats	79 20	237 23	8,137 71	.....
Catlin	22 28	66 73	1,939 93	.....
Chemung	65 03	194 73	6,791 95	.....
Elmira, city	2,239 75	6,708 58	194,837 03	$415,470 42
Elmira (including part of Elmira Heights village)	96 40	288 75	8,840 12	.....
Erin	24 95	74 73	2,672 40	.....
Horseheads (including Horseheads village and part of Elmira Heights village)	218 76	655 24	20,978 46	.....
Southport	125 26	375 17	11,395 05	.....
Van Etten (including Van Etten village)	46 47	139 20	4,165 24	.....
Veteran	45 07	134 99	4,502 61	.....
Total	$3,020 60	$9,047 41	$270,165 92	$415,470 42

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village)	$68 34	$250 63	$8,039 89	.....
Bainbridge (including Bainbridge village)	71 03	260 50	8,356 51	.....
Columbus	31 78	116 55	3,738 72	.....
Coventry	24 33	89 23	2,862 14	.....
German	8 38	30 73	985 95	.....
Greene (including Greene village)	125 33	459 60	14,743 52	.....
Guilford	86 13	315 88	10,133 02	.....
Lincklaen	10 84	39 76	1,275 37	.....
McDonough	15 76	57 83	1,884 89	.....
New Berlin (including New Berlin village)	81 65	299 46	8,846 29	.....
North Norwich	34 28	125 72	4,033 04	.....
Norwich, city	324 35	1,189 49	38,157 79	$52,247 99
Norwich	48 31	177 14	5,682 80	.....
Otselic	26 55	97 34	3,026 38	.....
Oxford (including Oxford village)	113 89	417 65	13,398 06	.....
Pharsalia	14 41	52 81	1,694 56	.....
Pitcher	18 23	66 87	2,145 25	.....
Plymouth	26 28	96 40	3,092 72	.....
Preston	21 32	78 19	2,508 38	.....
Sherburne (including Sherburne village and part of Earlville village)	106 16	389 30	12,488 08	.....
Smithville	24 99	91 62	2,938 78	.....
Smyrna (including Smyrna village)	34 35	125 98	3,478 53	.....
Total	$1,316 69	$4,828 68	$153,510 67	$52,247 99

NOTE.— For continuation of this table, see page 323.

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— Continued

and personal estate in Chemung county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Ashland (including Wellsburg village)	$7,623 37	$2,892 27	$3,957 39	$20,008 72
Baldwin	4,455 11	.....	1,822 98	7,812 97
Big Flats	13,017 43	.....	6,717 41	29,479 09
Catlin	5,808 30	.....	3,595 62	11,795 76
Chemung	12,332 84	.....	6,472 67	26,916 21
Elmira, city	.....	.....	239,635 03	895,374 01
Elmira (including part of Elmira Heights village)	12,915 35	5,083 89	8,203 59	36,998 39
Erin	6,519 22	.....	4,760 27	14,458 01
Horseheads (including Horseheads village and part of Elmira Heights village)	10,365 71	15,945 85	46,645 62	98,373 03
Southport	10,827 72	.....	10,896 07	35,659 57
Van Etten (including Van Etten village)	7,052 89	1,725 00	8,513 53	22,399 38
Veteran	8,909 90	.....	7,563 63	21,890 35
Total	$99,827 84	$25,647 01	$348,783 81	$1,221,165 49

— Continued

and personal estate in Chenango county, etc.

Afton (including Afton village)	$2,072 34	.....	$13,744 10	$25,550 89
Bainbridge (including Bainbridge village)	3,994 44	.....	12,244 12	26,356 36
Columbus	1,775 75	.....	3,482 31	9,784 79
Coventry	1,475 95	.....	3,212 42	8,153 77
German	1,109 87	.....	2,502 18	4,805 80
Greene (including Greene village)	2,735 28	.....	19,841 05	40,427 33
Guilford	5,869 48	.....	14,420 42	32,058 65
Lincklaen	1,124 84	.....	1,293 42	3,962 44
McDonough	1,012 35	.....	5,973 71	9,261 90
New Berlin (including New Berlin village)	3,949 08	.....	15,294 08	29,984 12
North Norwich	1,482 92	.....	3,415 48	9,781 48
Norwich, city	.....	.....	50,202 39	148,650 64
Norwich	3,342 15	.....	4,459 68	14,682 38
Otselic	1,130 04	.....	6,622 40	11,420 51
Oxford, (including Oxford village)	4,535 68	$10,146 35	20,251 91	51,155 89
Pharsalia	1,154 80	.....	2,353 38	5,559 86
Pitcher	1,802 24	.....	2,719 88	7,119 51
Plymouth	1,071 60	.....	3,946 24	8,762 39
Preston	1,049 04	.....	3,750 29	7,836 39
Sherburne (including Sherburne village and part of Earlville village)	6,140 95	9,140 89	11,739 98	42,142 01
Smithville	1,693 77	.....	5,622 62	10,874 59
Smyrna (including Smyrna village)	2,246 20	.....	6,075 66	12,555 88
Total	$50,768 77	$19,287 24	$213,167 72	$520,887 58

NOTE.— For continuation of this table, see page 324.

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CHEMUNG

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Ashland (including Wellsburg village)	.0308	.....	$94 56	.....	$1,160 57
Baldwin	.0420	.....	17 60	.....	1,270 87
Big Flats	.0263	.....	140 12	.....	1,664 54
Catlin	.0330	.....	26 28	.....	7,991 02
Chemung	.0277	.....	127 54	.....	2,745 35
Elmira, city	.0271	$43,439 06	2,367 79	$13,014 97	27,817 51
Elmira (including part of Elmira Heights village)	.0260	.....	162 88	.....	1,208 56
Erin	.0362	.....	45 60	.....	2,194 24
Horseheads (including Horseheads village and part of Elmira Heights village)	.0315	4 90	369 93	903 45	4,167 44
Southport	.0190	.....	289 61	.....	2,570 77
Van Etten (including Van Etten village)	.0318	.....	170 39	.....	2,549 32
Veteran	.0336	.....	39 62	.....	2,448 88
Total	.....	$43,443 96	$3,851 92	$13,918 42	$51,789 07

CHENANGO

Statement of the aggregate valuation of real

Afton (including Afton village)	.0239	.....	$49 21	.....	$3,688 0
Bainbridge (including Bainbridge village)	.0265	.....	109 30	$1,156 48	3,044 77
Columbus	.0188	.....	23 44	.....	1,660 52
Coventry	.0183	.....	13 74	.....	1,630 84
German	.0343	.....	21 49	.....	1,309 92
Greene (including Greene village)	.0228	.....	112 38	981 66	3,533 61
Guilford	.0229	.....	68 82	.....	4,396 76
Lincklaen	.0218	.....	15 71	.....	1,746 69
McDonough	.0332	.....	24 79	.....	1,555 27
New Berlin (including New Berlin village)	.0254	$4 90	73 40	914 84	5,439 00
North Norwich	.0167	.....	58 84	.....	1,565 56
Norwich, city	.0398	9,376 11	375 86	7,644 51	7,203 30
Norwich	.0182	.....	56 49	526 95	2,357 86
Otselic	.0257	.....	13 19	1,862 60	2,900 65
Oxford (including Oxford village)	.0280	.....	78 63	.....	2,708 85
Pharsalia	.0230	.....	28 13	.....	1,750 45
P tcher	.0246	.....	23 98	.....	1,172 67
Plymouth	.0190	.....	22 39	.....	2,200 67
Preston	.0215	.....	39 05	.....	1,306 21
Sherburne (including Sherburne village and part of Earlville village)	.0256	49 00	122 81	3,365 85	5,696 96
Smithville	.0253	.....	35 61	.....	1,942 40
Smyrna (including Smyrna village)	.0215	.....	42 34	.....	2,573 92
Total	.....	$9,430 01	$1,409 60	$16,452 89	$61,384 89

NOTE.— For conclusion of this table, see page 325.

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— Concluded

and personal estate in Chemung county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Ashland (including Wellsburg village)	$770 55	$2,025 68	$4,850	.....	.....
Baldwin	.....	1,288 47	.....	.....	.....
Big Flats	.....	1,804 66	28,645	.....	.....
Catlin	.....	2,017 30	.....	$50	.....
Chemung	.....	2,872 89	.....	.....	.....
Elmira, city	145,647 06	232,286 39	2,619,000	.....	.....
Elmira (including part of Elmira Heights village)	382 70	1,754 14	4,800	.....	.....
Erin	.....	2,239 84	.....	.....	.....
Horseheads (including Horseheads village and part of Elmira Heights village)	574 06	6,019 78	35,610	.....	.....
Southport	.....	2,860 38	3,300	.....	.....
Van Etten (including Van Etten village)	71 00	2,790 71	14,500	.....	.....
Veteran	.....	2,488 50	750	.....	.....
Total	$147,445 37	$260,448 74	$2,711,455	.....	.....
		County	154,240	.....	.....
			$2,865,695	$50	.....

— Concluded

and personal estate in Chenango county, etc.

Afton (including Afton village)	.....	$3,737 22	$11,000	.....	.....
Bainbridge (including Bainbridge village)	.....	4,310 55	8,500	.....	.....
Columbus	.....	1,683 96	.....	.....	.....
Coventry	.....	1,644 58	.....	.....	.....
German	.....	1,331 41	.....	.....	.....
Greene (including Greene village)	.....	4,627 65	2,550	$975	.....
Guilford	.....	4,465 58	600	.....	.....
Lincklaen	.....	1,762 40	.....	.....	.....
McDonough	.....	1,580 06	3,800	.....	.....
New Berlin (including New Berlin village)	.....	6,432 14	28,000	.....	.....
North Norwich	.....	1,624 40	.....	.....	.....
Norwich, city	$5,430 46	30,030 24	211,138	17,800	$12,450
Norwich	.....	2,941 30	.....	.....	.....
Otselic	.....	4,776 44	15,000	250	.....
Oxford (including Oxford village)	.....	2,787 48	.....	.....	.....
Pharsalia	.....	1,778 58	.....	.....	.....
Pitcher	.....	1,196 65	.....	.....	.....
Plymouth	.....	2,223 06	.....	.....	.....
Preston	.....	1,345 26	.....	.....	.....
Sherburne (including Sherburne village and part of Earlville village)	110 00	9,344 62	56,000	.....	.....
Smithville	.....	1,978 01	.....	.....	.....
Smyrna (including Smyrna village)	.....	2,616 26	.....	.....	.....
Total	$5,540 46	$94,217 85	$336,588	$19,025	$12,450
		County	16,000	11,246	
			$352,588	$30,271	

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CLINTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Altona	53,733	2,328	$269,794	$294,913
Ausable (including part of Keeseville village)	22,475	1,968	500,181	550,601
Beekmantown	36,000	1,862	467,140	471,100
Black Brook	75,337	1,962	202,250	224,216
Champlain (including Champlain and Rouses Point villages)	29,460	4,579	970,610	998,157
Chazy	33,029	3,187	677,088	661,506
Clinton	40,658	1,386	188,745	220,169
Dannemora (including Dannemora village)	22,971	4,532	370,267	364,012
Ellenburg	64,871	2,965	427,095	490,889
Mooers (including Mooers village)	50,573	3,175	396,155	442,318
Peru	46,445	2,356	626,010	631,317
Plattsburg, city	3,000	10,134	3,660,190	3,467,509
Plattsburg	25,761	2,380	847,040	778,848
Saranac	68,100	3,114	461,922	462,852
Schuyler Falls	21,760	1,633	404,636	410,716
Total	594,173	47,561	$10,469,123	$10,469,123

COLUMBIA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Ancram	26,056	1,110	$878,245	$851,258
Austerlitz	28,810	889	401,327	352,103
Chnaan	19,792	1,057	1,153,937	1,108,095
Cnatham (including part of Chatham village)	31,195	3,301	2,636,993	2,609,182
Claverack (including Philmont village)	30,061	4,403	2,606,055	2,517,862
Clermont	11,355	881	768,293	793,266
Copake	24,451	1,368	1,013,851	979,404
Gallatin	23,183	780	400,359	384,847
Germantown	7,374	1,745	877,194	894,996
Ghent (including part of Chatham village)	26,385	3,118	2,194,497	2,166,114
Greenport	9,685	1,470	2,269,758	2,449,808
Hillsdale	33,940	1,313	698,095	673,605
Hudson, city	2,000	11,544	5,163,389	5,278,041
Kinderhook (including Kinderhook and Valatie villages)	20,096	3,346	1,636,461	1,690,465
Livingston	24,187	1,522	839,329	830,577
New Lebanon	41,016	1,369	698,849	670,243
Stockport	21,859	2,313	1,394,262	1,387,867
Stuyvesant	13,175	1,841	1,518,070	1,544,383
Taghkanic	45,896	741	385,750	372,598
Total	440,516	44,111	$27,554,714	$27,554,714

NOTE.— For continuation of this table, see page 327.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Clinton county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Altona	71	.....	.....	$597 02
Ausable (including part of Keesville village)	71	$46,250	$197,383	1,208 26
Beekmantown	77	50	.....	953 80
Black Brook	70	630	.....	455 17
Champlain (including Champlain and Rouses Point villages)	76	33,200	192,269	2,087 89
Chazy	80	10,050	.....	1,359 50
Clinton	67	.....	.....	445 72
Dannemora (including Dannemora village)	79	2,880	.....	742 73
Ellenburg	68	7,550	.....	1,009 04
Mooers (including Mooers village)	70	6,300	.....	908 18
Peru	77	13,550	.....	1,305 47
Plattsburg, city	82	202,150	838,248	7,428 35
Plattsburg	85	.....	.....	1,576 69
Saranac	78	2,100	.....	941 24
Schuyler Falls	77	6,200	.....	844 00
Total	.....	$330,910	$1,227,900	$21,863 06

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Columbia county for the year 1918

Ancram	.....	$3,350	.....	$1,159 88
Austerlitz	.....	4,000	.....	483 31
Canaan	.....	1,620	.....	1,506 12
Chatham (including part of Chatham village)	.....	33,010	$125,541	3,586 01
Claverack (including Philmont village)	.....	41,500	74,833	3,473 60
Clermont	.....	35,120	.....	1,124 29
Copake	.....	28,250	.....	1,367 60
Gallatin	.....	1,083	.....	523 79
Germantown	.....	9,725	.....	1,227 90
Ghent (including part of Chatham village)	.....	21,525	.....	2,969 09
Greenport	.....	32,500	.....	3,369 02
Hillsdale	.....	18,750	.....	939 67
Hudson, city	.....	231,435	918,116	7,477 53
Kinderhook (including Kinderhook and Valatie villages)	.....	19,400	316,914	2,320 65
Livingston	.....	16,100	.....	1,149 12
New Labanon	.....	500	.....	910 34
Stockport	.....	3,500	.....	1,888 38
Stuyvesant	.....	47,500	.....	2,160 52
Taghkanic	.....	7,750	.....	516 21
Total	.....	$556,618	$1,435,404	$38,153 03

NOTE.— For continuation of this table, see page 328.

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CLINTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altona	$22 65	$72 20	$3,173 85	.....
Ausable (including part of Keeseville village)	45 84	160 30	6,423 25	.....
Beekmantown	36 18	126 55	5 497 27	.....
Black Brook	17 27	60 37	1,992 84	.....
Champlain (including Champlain and Rouses Point villages)	79 81	277 00	11,099 46	.....
Chazy	51 58	180 35	7,227 07	.....
Clinton	17 21	59 10	2,369 36	.....
Dannemora (including Dannemora village)	28 17	98 55	3,948 39	.....
Ellenburg	38 28	133 88	5,364 10	.....
Mooers (including Mooers village)	33 45	120 50	4,828 02	.....
Peru	49 54	173 20	6,940 06	.....
Plattsburg, city	281 83	986 65	39,492 66	$65,076 11
Plattsburg	60 32	209 20	8,381 76	.....
Saranac	35 71	124 86	5,003 71	.....
Schuyler Falls	32 60	111 96	4,486 74	.....
Total	$830 44	$2,894 67	$116,228 54	$65,076 11

COLUMBIA

Statement of the aggregate valuation of real

Ancram	$73 82	$153 89	$5,865 32	.....
Austerlitz	30 76	64 12	2,443 99	.....
Canaan	95 86	199 82	7,616 15	.....
Chatham (including part of Chatham village)	228 23	475 77	18,133 80	.....
Claverack (including Philmont village)	221 08	460 85	17,565 32	.....
Clermont	71 55	149 17	5,685 35	.....
Copake	87 04	181 45	6,915 69	.....
Gallatin	33 34	69 49	2,648 70	.....
Germantown	78 15	162 91	6,209 25	.....
Ghent (including part of Chatham village)	188 97	393 92	15,014 12	.....
Greenport	214 42	446 98	17,036 48	.....
Hillsdale	59 80	124 67	4,751 75	.....
Hudson, city	475 91	992 08	37,812 44	$105,307 20
Kinderhook (including Kinderhook and Valtie villages)	147 70	307 89	11,735 09	.....
Livingston	73 14	152 46	5,810 89	.....
New Lebanon	57 94	120 78	4,603 42	.....
Stockport	120 19	250 54	9,549 18	.....
Stuyvesant	137 51	286 65	10,925 35	.....
Taghkanic	32 85	68 49	2,610 39	.....
Total	$2,428 26	$5,061 93	$192,932 68	$105,307 20

NOTE.— For continuation of this table, see page 329.

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— Continued

and personal estate in Clinton county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Altona	$9,116 40	.....	$8,051 94	$21,034 06
Ausable (including part of Keesville village)	7,106 16	$2,886 20	13,406 83	31,236 84
Beekmantown	10,451 00	.....	5,515 67	22,580 47
Black Brook	8,378 46	.....	4,203 03	15,107 14
Champlain (including Champlain and Rouses Point villages)	12,729 92	10,146 63	15,384 59	51,805 30
Chazy	13,188 70	.....	13,503 65	35,510 85
Clinton	7,392 08	.....	5,639 07	15,922 54
Dannemora (including Dannemora village)	4,616 67	1,194 28	17,059 71	27,688 50
Ellenburg	11,200 07	.....	13,682 43	31,427 80
Mooers (including Mooers village)	12,680 13	1,686 11	13,645 72	33,902 11
Peru	14,798 07	.....	8,348 44	31,614 78
Plattsburg, city	.....	.....	66,570 23	179,835 83
Plattsburg	8,782 64	.....	9,850 31	28,860 92
Saranac	12,758 81	.....	13,579 54	32,443 87
Schuyler Falls	7,321 25	.....	6,757 95	19,554 50
Total	$140,520 36	$15,913 22	$215,199 11	$578,525 51

— Continued

and personal estate in Columbia county, etc.

Ancram	$6,468 26	.....	$4,979 90	$18,701 07
Austerlitz	4,672 63	.....	2,978 35	10,673 16
Canaan	7,271 43	.....	8,675 82	25,365 20
Chatham (including part of Chatham village)	12,113 60	$5,250 00	7,536 94	47,324 35
Claverack (including Philmont village)	13,383 96	7,400 00	20,015 44	62,520 25
Clermont	5,389 69	.....	3,389 99	15,810 04
Copake	7,438 62	.....	4,991 33	20,981 73
Gallatin	4,565 92	.....	2,361 84	10,203 08
Germantown	6,970 25	.....	6,504 67	21,153 13
Ghent (including part of Chatham village)	10,767 05	5,250 00	29,216 65	63,799 80
Greenport	5,365 11	.....	6,770 48	33,202 49
Hillsdale	7,100 37	.....	7,694 90	20,671 16
Hudson, city	.....	.....	54,000 00	206,065 16
Kinderhook (including Kinderhook and Valatie villages)	8,255 35	10,453 50	14,369 40	47,589 58
Livingston	7,371 46	.....	5,846 18	20,403 25
New Lebanon	10,868 97	.....	7,781 99	24,343 44
Stockport	2,753 80	.....	7,925 57	22,487 66
Stuyvesant	7,475 75	.....	8,419 21	29,404 99
Taghkanic	4,616 75	.....	2,291 82	10,136 51
Total	$132,848 97	$28,353 50	$205,750 48	$710,836 05

NOTE.— For continuation of this table, see page 330.

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CLINTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Altona	.0779	.....	$46 21	.....	$3,333 40
Ausable (including part of Keeseville village)	.0571	$863 63	46 89	$1,973 83	2,869 15
Beekmantown	.0483	.....	137 64	.....	2,809 00
Black Brook	.0744	514 50	25 72	.....	2,564 49
Champlain (including Champlain and Rouses Point villages)	.0516	3,490 03	205 72	1,922 69	3,124 35
Chazy	.0516	.....	60 34	.....	2,410 52
Clinton	.0843	.....	28 30	.....	2,735 24
Dannemora (including Dannemora village)	.0742	2,364 24	37 53	.....	2,536 96
Ellenburg	.0723	.....	127 33	.....	5,481 33
Mooers (including Mooers village)	.0842	.....	117 07	.....	5,710 69
Peru	.0494	.....	45 89	.....	4,106 72
Plattsburg, city	.0450	9,117 77	226 03	8,382 48	7,875 31
Plattsburg	.0340	1,185 17	295 98	.....	2,351 94
Saranac	.0699	.....	141 00	.....	4,475 63
Schuyler Falls	.0475	.....	345 80	.....	2,946 87
Total	.....	$17,535 34	$1,887 45	$12,279 00	$55,331 60

COLUMBIA

Statement of the aggregate valuation of real

Ancram	.0212	$343 00	$54 05	.....	$1,561 62
Austerlits	.0263	.....	20 74	.....	930 65
Canaan	.0163	471 62	33 51	.....	2,547 88
Chatham (including part of Chatham village)	.0177	1,833 82	230 70	$1,255 41	2,229 99
Claverack (including Philmont village)	.0236	2,222 14	96 27	748 33	3,676 00
Clermont	.0218	171 50	63 12	.....	941 39
Copake	.0201	428 75	111 84	.....	1,646 96
Gallatin	.0254	171 50	15 71	.....	893 33
Germantown	.0238	343 00	104 37	.....	1,007 70
Ghent (including part of Chatham village)	.0287	1,715 00	69 91	.....	5,018 10
Greenport	.0144	343 00	112 92	.....	869 02
Hillsdale	.0288	347 90	79 23	.....	3,369 88
Hudson, city	.0349	13,365 98	446 77	9,181 16	8,483 21
Kinderhook (including Kinderhook and Valatie villages)	.0287	1,670 88	239 36	3,169 14	3,298 15
Livingston	.0238	449 09	42 99	.....	1,679 47
New Lebanon	.0348	343 00	55 85	.....	2,730 64
Stockport	.0160	1,176 00	146 20	.....	1,369 14
Stuyvesant	.0187	514 50	377 86	.....	1,420 82
Taghkanic	.0257	171 50	38 50	.....	1,004 09
Total	.....	$26,082 18	$2,339 90	$14,354 04	$44,678 04

NOTE.— For conclusion of this table, see page 331.

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— Concluded

and personal estate in Clinton county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Altona	.....	$3,379 61	$1,500	$4,480	.....
Ausable (including part of Keeseville village)	$51 00	5,804 50	42,000	.....	.....
Beekmantown	.....	2,946 04	4,500	2,228	.....
Black Brook	.....	3,104 71	.....	.....	.....
Champlain (including Champlain and Rouses Point villages)	222 00	8,964 79	38,000	.....	.....
Chazy	.....	2,470 86	3,200	6,200	.....
Clinton	.....	2,763 54	4,400	.....	.....
Dannemora (including Dannemora village)	.....	4,938 73	31,800	.....	$861
Ellenburg	.....	5,608 66	10,100	3,650	.....
Mooers (including Mooers village)	246 71	6,074 47	17,025	1,600	.....
Peru	.....	4,152 61	6,500	1,600	.....
Plattsburg, city	7,791 01	33,392 60	383,500	.....	.....
Plattsburg	.....	3,833 09	7,000	.....	.....
Saranac	.....	4,616 63	1,860	5,074	.....
Schuyler Falls	.....	3,292 67	.....	3,050	.....
Total	$8,310 72	$95,344 11	$551,385	.....	.....
		County....	228,000		
			$779,385	$27,882	$861

— Concluded

and personal state in Columbia county, etc.

Ancram	.....	$1,958 67	.....	.....	.....
Austerlitz	.....	951 39	.....	.....	.....
Canaan	.....	3,053 01	$10,800	.....	.....
Chatham (including part of Chatham village)	$633 47	6,183 39	37,500	.....	.....
Claverack (including Philmont village)	5,034 97	11,777 71	44,500	.....	.....
Clermont	.....	1,176 01	.....	.....	.....
Copake	.....	2,187 55	.....	.....	.....
Gallatin	.....	1,080 54	900	.....	.....
Germantown	.....	1,455 07	.....	$500	.....
Ghent (including part of Chatham village)	633 47	7,436 48	109,500	.....	.....
Greenport	.....	1,324 94	10,000	.....	.....
Hillsdale	.....	3,797 01	.....	.....	.....
Hudson, city	5,940 08	37,417 20	402,200	.....	$18,451
Kinderhook (including Kinderhook and Valatie villages)	644 23	9,021 76	21,749	.....	.....
Livingston	.....	2,171 55	.....	.....	.....
New Lebanon	.....	3,129 49	9,600	.....	.....
Stockport	.....	2,691 34	.....	.....	.....
Stuyvesant	.....	2,313 18	.....	.....	.....
Taghkanic	.....	1,214 09	.....	.....	.....
Total	$12,886 22	$100,340 38	$646,749	.....	.....
		County....	360,000	.....	.....
			$1,006,749	$500	$18,451

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CORTLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Cincinnatus	15,860	958	$504,069	$503,981
Cortland, city	2,590	12,367	9,149,507	8,946,860
Cortlandville (including McGrawville village and part of Homer village	29,986	3,266	2,024,760	1,916,726
Cuyler	27,755	945	413,660	460,117
Freetown	16,154	511	291,227	272,286
Harford	14,434	728	297,000	200,323
Homer (including part of Homer village)	31,050	3,745	1,958,665	2,178,635
Lapeer	15,435	465	251,266	248,431
Marathon (including Marathon village)	15,407	1,600	837,149	792,482
Preble	16,849	761	682,673	731,895
Scott	13,905	683	279,450	292,550
Solon	18,740	545	270,928	264,927
Taylor	18,785	1,703	228,561	254,230
Truxton	27,873	1,089	475,165	491,965
Virgil	29,545	201	573,873	567,398
Willett	16,095	607	251,890	266,837
Total	310,463	30,074	$18,490,143	$18,490,143

DELAWARE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Andes (including Andes village)	64,138	2,084	$741,053	$727,682
Bovina	27,279	867	517,320	463,063
Colchester	84,574	3,250	1,184,423	1,313,982
Davenport	31,151	1,393	590,784	699,460
Delhi (including Delhi village)	38,521	2,852	2,293,135	1,313,128
Deposit (including part of Deposit village)	27,622	1,645	689,487	883,536
Franklin (including Franklin village)	49,547	2,222	1,290,682	1,029,458
Hamden	33,620	1,387	732,030	733,663
Hancock (including Hancock village)	97,547	4,908	1,726,462	2,906,563
Harpersfield	24,905	1,223	579,680	680,940
Kortright	39,110	1,608	1,239,838	739,927
Masonville	33,107	988	317,110	339,044
Meredith	36,846	1,472	1,190,478	646,166
Middletown (including Fleischmanns and Margaretville villages)	57,988	4,026	1,665,104	1,769,791
Roxbury	50,625	2,318	1,236,569	989,534
Sidney (including Sidney village)	31,400	4,215	2,492,533	1,939,696
Stamford (including Hobart and Stamford villages)	28,709	2,343	932,193	1,241,659
Tompkins	63,000	1,919	614,275	853,720
Walton (including Walton village)	56,879	5,275	1,926,589	2,688,733
Total	876,568	45,995	$21,959,745	$21,959,745

NOTE.— For continuation of this table, see page 333.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Cortland county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Cincinnatus	89	.....	$89,814	$1,080 21
Cortland, city	91	$402,550	479,495	7,682 10
Cortlandville (including McGrawville village) and part of Homer village	94	.....	.....	2,505 23
Cuyler	80	1,850	.....	1,115 63
Freetown	95	.....	.....	229 01
Harford	88	.....	.....	425 45
Homer (including part of Homer village)	80	106,800	92,169	3,381 79
Lapeer	90	550	.....	389 49
Marathon (including Marathon village)	94	47,150	69,389	844 62
Preble	83	.....	.....	708 70
Scott	85	.....	.....	335 00
Solon	91	.....	.....	893 46
Taylor	80	1,000	.....	412 57
Truxton	86	10,500	.....	1,798 68
Virgil	90	700	.....	839 49
Willett	84	2,450	.....	315 47
Total	.....	$573,550	$730,867	$22,956 90

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Delaware county for the year 1918

Andes (including Andes village)	54	$27,550	.....	$1,252 25
Bovina	60	38,206	.....	831 15
Colchester	48	11,700	$54,744	2,198 10
Davenport	45	12,750	.....	1,180 91
Delhi (including Delhi village)	93	83,850	222,270	2,316 33
Deposit (including part of Deposit village)	41	11,300	.....	1,483 72
Franklin (including Franklin village)	67	31,100	104,852	1,758 50
Hamden	53	11,250	.....	1,235 13
Hancock (including Hancock village)	31	750	97,659	4,820 64
Harpersfield	45	11,800	.....	1,148 63
Kortright	90	15,300	.....	1,252 24
Masonville	50	10,700	.....	579 91
Meredith	98	59,050	.....	1,169 31
Middleton (including Fleischmanns and Margaretville villages)	50	14,740	167,049	2,958 92
Roxbury	67	8,905	116,694	1,655 50
Sidney (including Sidney village)	69	27,850	312,711	3,262 39
Stamford (including Hobart and Stamford villages)	40	39,650	404,184	2,124 58
Tompkins	38	3,150	.....	1,420 77
Walton (including Walton village)	38	14,450	205,341	4,482 14
Total	.....	$434,051	$1,685,504	$37,131 07

NOTE.— For continuation of this table, see page 334.

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CORTLAND

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*) Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Cincinnatus	$61 51	$198 63	$5,574 69	.....
Cortland, city	437 44	1,412 59	39,645 17	$152,862 42
Cortlandville (including McGrawville village and part of Homer village)	142 65	460 67	12,928 81	.....
Cuyler	63 53	205 14	5,757 47	.....
Freetown	13 04	42 11	1,181 85	.....
Harford	24 23	78 23	2,195 61	.....
Homer (including part of Homer village)	192 57	621 85	17,452 47	.....
Lapeer	22 18	71 62	2,010 07	.....
Marathon (including Marathon village)	48 09	155 31	4,358 87	.....
Preble	40 35	130 32	3,657 39	.....
Scott	19 08	61 60	1,728 82	.....
Solon	50 88	167 14	4,610 91	.....
Taylor	23 49	75 86	2,129 14	.....
Truxton	102 42	330 74	9,282 46	.....
Virgil	47 80	154 37	4,332 36	.....
Willett	17 96	55 16	1,627 99	.....
Total	$1,307 22	$4,221 34	$118,474 08	$152,862 42

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)	$50 30	$166 14	$3,875 26	.....
Bovina	33 38	110 27	2,572 12	.....
Colchester	88 29	291 63	6,802 38	.....
Davenport	47 43	156 68	3,653 64	.....
Delhi (including Delhi village)	93 03	307 32	7,168 21	.....
Deposit (including part of Deposit village)	59 59	196 85	4,591 61	.....
Franklin (including Franklin village)	70 64	233 31	5,441 96	.....
Hamden	49 61	163 87	3,822 32	.....
Hancock (including Hancock village)	193 61	639 57	14,918 08	.....
Harpersfield	46 13	152 39	3,554 60	.....
Kortright	50 30	166 14	3,875 24	.....
Masonville	23 29	76 94	1,794 61	.....
Meredith	46 96	155 14	3,618 62	.....
Middletown (including Fleischmanns and Margaretville villages)	118 84	392 57	9,156 83	.....
Roxbury	66 49	219 64	5,123 22	.....
Sidney (including Sidney village)	131 03	432 84	10,095 93	.....
Stamford (including Hobart and Stamford villages)	85 34	281 87	6,574 69	.....
Tompkins	57 06	188 50	4,397 69	.....
Walton (including Walton village)	180 02	594 68	13,870 66	.....
Total	$1,491 34	$4,926 35	$114,907 67	.....

NOTE.— For continuation of this table, see page 335.

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— Continued

and personal estate in Cortland county, etc.

CITIES AND TOWNS	Taxes — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Cincinnatus	$5,615 41	.....	$6,930 93	$19,461 38
Cortland, city	.....	.....	52,000 00	254,039 72
Cortlandville (including McGrawville village and part of Homer village)	23,413 72	$15,611 34	15,737 79	70,800 21
Cuyler	4,248 32	.....	2,863 86	14,253 95
Freetown	3,689 05	.....	2,997 06	8,152 12
Harford	4,651 38	.....	3,239 34	10,614 24
Homer (including part of Homer village)	16,662 84	.....	5,248 10	43,559 62
Lapeer	3,197 48	.....	2,306 20	7,997 04
Marathon (including Marathon village)	9,874 49	6,817 50	9,756 74	31,855 62
Preble	6,877 28	.....	1,759 31	13,173 35
Scott	3,331 89	.....	5,873 38	11,349 77
Solon	3,861 22	.....	3,005 19	12,588 80
Taylor	3,686 49	.....	2,521 21	8,848 76
Truxton	5,895 52	.....	4,660 05	22,069 87
Virgil	7,471 68	.....	6,315 94	19,161 64
Willett	4,150 08	.....	1,804 34	7,971 00
Total	$106,626 85	$22,428 84	$127,019 44	$555,897 09

— Continued

and personal estate in Delaware county, etc.

Andes (including Andes village)	$17,966 88	$1,085 00	$11,463 65	$35,859 48
Bovina	5,277 95	.....	4,571 23	13,396 10
Colchester	16,947 53	.....	21,595 97	47,923 90
Davenport	7,486 62	.....	8,159 34	20,684 62
Delhi (including Delhi village)	20,839 07	12,705 64	24,563 08	67,992 68
Deposit (including part of Deposit village)	7,312 69	2,691 47	3,638 56	19,974 49
Franklin (including Franklin village)	13,114 80	2,217 00	11,198 64	34,034 85
Hamden	9,036 50	.....	6,046 69	20,354 12
Hancock (including Hancock village)	27,712 00	9,700 00	33,735 45	91,719 35
Harpersfield	7,418 08	.....	4,009 51	16,329 34
Kortright	10,507 06	.....	8,424 21	24,275 19
Masonville	6,057 18	.....	4,029 48	12,561 41
Meredith	9,151 56	.....	8,017 48	22,159 07
Middletown (including Fleischmanns and Margaretville villages)	15,287 78	7,750 50	21,894 26	57,559 70
Roxbury	9,461 24	.....	12,961 34	29,487 43
Sidney (including Sidney village)	16,200 53	13,000 00	19,947 83	63,070 55
Stamford (including Hobart and Stamford villages)	6,101 37	13,752 18	20,553 66	49,473 64
Tompkins	12,477 29	.....	10,761 80	29,303 11
Walton (including Walton village)	23,198 45	20,377 50	41,829 83	104,533 28
Total	$241,554 58	$83,279 29	$277,402 01	$760,692 31

NOTE.— For continuation of this table, see page 336.

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CORTLAND

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Cincinnatus	.0386	.....	$67 41	$898 14	$1,517 57
Cortland, city	.0218	$12,584 43	553 09	4,794 96	9,056 79
Cortlandville (including McGrawville village and part of Homer village)	.0349	.....	198 45	.....	3,377 67
Cuyler	.0343	12 25	84 88	.....	2,259 64
Freetown	.0279	.....	44 54	.....	1,484 84
Harford	.0357	.....	34 23	.....	1,169 46
Homer (including part of Homer village)	.0221	.....	167 46	921 69	4,561 11
Lapeer	.0317	.....	17 41	.....	1,407 34
Marathon (including Marathon village)	.0316	.....	10 83	693 90	2,733 92
Preble	.0192	.....	41 56	.....	1,652 65
Scott	.0406	.....	48 25	.....	1,810 91
Solon	.0464	.....	34 36	.....	1,460 69
Taylor	.0385	.....	14 74	.....	1,352 94
Truxton	.0454	441 75	71 16	.....	2,808 37
Virgil	.0333	.....	87 07	.....	3,151 14
Willett	.0313	.....	33 84	.....	577 91
Total	.....	$13,038 43	$1,509 28	$7,308 69	$40,382 95

DELAWARE

Statement of the aggregate valuation of real

Andes (including Andes village)	.0466	.....	$328 75	.....	$4,534 74
Bovina	.0245	.....	153 00	.....	1,912 95
Colchester	.0400	$36 37	130 75	$547 44	6,889 87
Davenport	.0342	.....	220 02	.....	3,713 81
Delhi (including Delhi village)	.0285	.....	165 25	2,222 70	6,925 50
Deposit (including part of Deposit village)	.0285	.....	283 20	.....	1,959 49
Franklin (including Franklin village)	.0257	.....	316 59	1,048 51	5,135 66
Hamden	.0273	.....	128 11	.....	3,113 84
Hancock (including Hancock village)	.0531	58 20	657 67	976 59	7,919 20
Harpersfield	.0276	.....	96 72	.....	2,305 10
Kortright	.0193	.....	391 04	.....	2,940 52
Masonville	.0383	.....	49 50	.....	2,726 39
Meredith	.0177	.....	97 00	.....	3,084 72
Middletown (including Fleischmanns and Margaretville villages)	.0342	4 85	602 81	1,670 48	7,004 40
Roxbury	.0236	12 13	134 52	1,166 94	4,481 76
Sidney (including Sidney village)	.0250	.....	335 15	3,127 12	4,170 87
Stamford (including Hobart and Stamford villages)	.0509	.....	198 51	4,041 84	5,839 76
Tompkins	.0474	.....	147 20	.....	4,591 85
Walton (including Walton village)	.0538	29 10	482 91	2,053 41	4,049 11
Total	.....	$140 65	$4,918 70	$16,855 03	$83,299 54

NOTE.— For conclusion of this table, see page 337.

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— Concluded

and personal estate in Cortland county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Cincinnatus	.....	$2,483 12	$24,000	$348	.....
Cortland, city	$19,802 65	46,791 92	719,739	.....	.....
Cortlandville (including McGrawville village and part of Homer village)	.....	3,576 12	18,500	.....	.....
Cuyler	.....	2,356 77	27,500	.....	.....
Freetown	.....	1,529 38	.....	.....	.....
Harford	.....	1,203 69	.....	.....	.....
Homer (including part of Homer village)	.....	5,650 26	19,000	4,600	.....
Lapeer	.....	1,424 75	.....	.....	.....
Marathon (including Marathon village)	262 55	3,701 20	16,900	.....	.....
Preble	.....	1,694 21	1,600	.....	.....
Scott	.....	1,859 16	9,000	.....	.....
Solon	.....	1,495 05	33,500	.....	.....
Taylor	.....	1,367 68	.....	.....	.....
Truxton	.....	3,321 28	8,000	1,800	.....
Virgil	.....	3,238 21	.....	.....	.....
Willett	.....	611 75	.....	.....	.....
Total	$20,065 20	$82,304 55	$877,739	$6,748	.....
		County....	79,000	728	.....
			$956,739	$7,476	.....

— Concluded

and personal estate in Delaware county, etc.

Andes (including Andes village)	$57 62	$4,921 11	$63,500	$800	.....
Bovina	.....	2,065 95	.....	.....	.....
Colchester	.....	7,604 43	.....	.....	.....
Davenport	.....	3,933 83	4,400	2,120	.....
Delhi (including Delhi village)	147 40	9,460 85	87,000	.....	$23,760
Deposit (including part of Deposit village)	128 65	2,371 34	2,000	.....	.....
Franklin (including Franklin village)	60 00	6,560 76	16,000	.....	500
Hamden	.....	3,241 95	.....	540	.....
Hancock (including Hancock village)	134 76	9,746 42	.....	.....	.....
Harpersfield	.....	2,401 82	.....	.....	.....
Kortright	.....	3,331 56	2,100	.....	.....
Masonville	.....	2,775 89	.....	.....	.....
Meredith	.....	3,181 72	.....	.....	.....
Middletown (including Fleischmanns and Margaretville villages)	131 00	9,413 54	23,220	.....	.....
Roxbury	.....	5,795 35	10,595	.....	.....
Sidney (including Sidney village)	2,806 09	10,439 23	40,668	100	.....
Stamford (including Hobart and Stamford villages)	2,458 40	12,538 51	56,800	6,200	.....
Tompkins	.....	4,739 05	.....	770	.....
Walton (including Walton village)	471 00	7,085 53	63,500	5,035	.....
Total	$6,394 92	$111,608 84	$369,783	$15,565	.....
		County....	.....	6,000	.....
			$369,783	$21,565	$24,260

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DUTCHESS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Amenia	26,087	2,204	$1,190,736	$1,245,782
Beacon, city	2,864	10,165	6,720,969	6,696,827
Beekman	18,312	951	755,229	790,142
Clinton	24,065	1,333	798,065	834,958
Dover	32,337	1,967	1,150,462	1,203,646
East Fishkill	33,156	2,173	1,271,815	1,330,609
Fishkill (including Fishkill village)	15,836	3,214	1,708,990	1,787,995
Hyde Park	23,071	3,144	3,225,100	3,374,191
LaGrange	25,669	1,326	941,302	984,817
Milan	22,558	824	371,056	378,741
Northeast (including Millerton village)	25,738	2,342	1,814,159	1,898,025
Pawling (including Pawling village)	27,407	2,203	1,972,212	2,063,384
Pine Plains	18,528	1,387	959,925	1,004,301
Pleasant Valley (including Pleasant Valley village)	20,263	1,332	865,378	905,383
Poughkeepsie, city	1,725	32,714	28,074,489	26,402,089
Poughkeepsie, (including part of Wappinger Falls village)	15,955	6,048	5,968,714	6,244,637
Red Hook (including Red Hook and Tivoli villages)	22,498	3,808	3,169,555	3,316,078
Rhinebeck (including Rhinebeck village)	21,525	3,485	4,074,030	4,262,366
Stanford	31,829	1,582	1,168,336	1,222,344
Union Vale	23,403	1,149	453,097	462,481
Wappinger (including part of Wappinger Falls village)	16,249	4,155	2,364,142	2,473,433
Washington (including Millbrook village)	36,806	3,538	2,932,002	3,067,535
Total	485,881	91,044	$71,949,765	$71,949,765

NOTE.— For continuation of this table, see page 339.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Dutchess county for the year 1918

CITIES AND TOWNS	Rate of equalisation used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Amenia	80	$89,850	$146,050	$1,658 34
Beacon, city	84	77,950	348,830	8,411 66
Beekman	80	18,000	.....	1,003 40
Clinton	80	2,300	.....	1,039 55
Dover	80	56,950	134,830	1,565 17
East Fishkill	80	.....	.....	1,652 11
Fishkill (including Fishkill village)	80	36,850	.....	2,265 76
Hyde Park	80	234,510	.....	4,480 62
LaGrange	80	3,050	.....	1,226 53
Milan	82	5,200	.....	476 72
Northeast (including Millerton village)	80	118,400	113,373	2,503 63
Pawling (including Pawling village)	80	95,200	208,072	2,680 13
Pine Plains	80	14,900	72,908	1,265 46
Pleasant Valley (including Pleasant Valley village)	80	8,750	.....	1,135 00
Poughkeepsie, city	89	777,405	1,639,772	33,746 42
Poughkeepsie (including part of Wappinger Falls village)	80	76,000	.....	7,847 78
Red Hook (including Red Hook and Tivoli villages)	80	280,750	163,378	4,465 87
Rhinebeck (including Rhinebeck village)	80	168,650	197,691	5,501 62
Stanford	80	12,290	.....	1,532 94
Union Vale	82	10,425	.....	587 17
Wappinger (including part of Wappinger Falls village)	80	79,150	39,663	3,169 33
Washington (including Millbrook village)	80	393,400	122,801	4,297 15
Total	.....	$2,559,980	$3,187,368	$92,512 36

NOTE.— For continuation of this table, see page 340.

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DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Amenia	$218 93	$220 02	$5,770 36	.....
Beacon, city	1,110 51	1,116 02	25,570 53	$141,096 78
Beekman	132 47	133 13	3,491 36	.....
Clinton	137 24	137 92	3,617 15	.....
Dover	206 63	207 66	5,446 08	.....
East Fishkill	218 10	219 19	5,769 94	.....
Fishkill (including Fishkill village)	299 12	300 61	7,883 78	.....
Hyde Park	591 52	594 46	15,563 51	.....
LaGrange	161 93	162 73	4,263 40	.....
Milan	62 93	63 25	1,658 69	.....
Northeast (including Millerton village)	330 52	332 17	8,701 72	.....
Pawling (including Pawling village)	353 83	355 58	9,325 60	.....
Pine Plains	167 06	167 98	4,403 20	.....
Pleasant Valley (including Pleasant Valley village)	149 84	150 59	3,949 27	.....
Poughkeepsie, city	4,455 18	4,477 30	94,229 57	400,189 97
Poughkeepsie (including part of Wappinger Falls village)	1,036 07	1,041 20	27,306 74	.....
Red Hook (including Red Hook and Tivoli villages)	589 58	592 51	15,539 30	.....
Rhinebeck (including Rhinebeck village)	726 31	729 92	19,143 11	.....
Stanford	202 38	203 38	5,333 91	.....
Union Vale	77 52	77 90	2,043 05	.....
Wappinger (including part of Wappinger Falls village)	418 41	420 48	11,027 80	.....
Washington (including Millbrook village)	567 30	570 12	14,952 12	.....
Total	$12,213 38	$12,274 03	$294,990 19	$541,286 75

NOTE.— For continuation of this table, see page 341.

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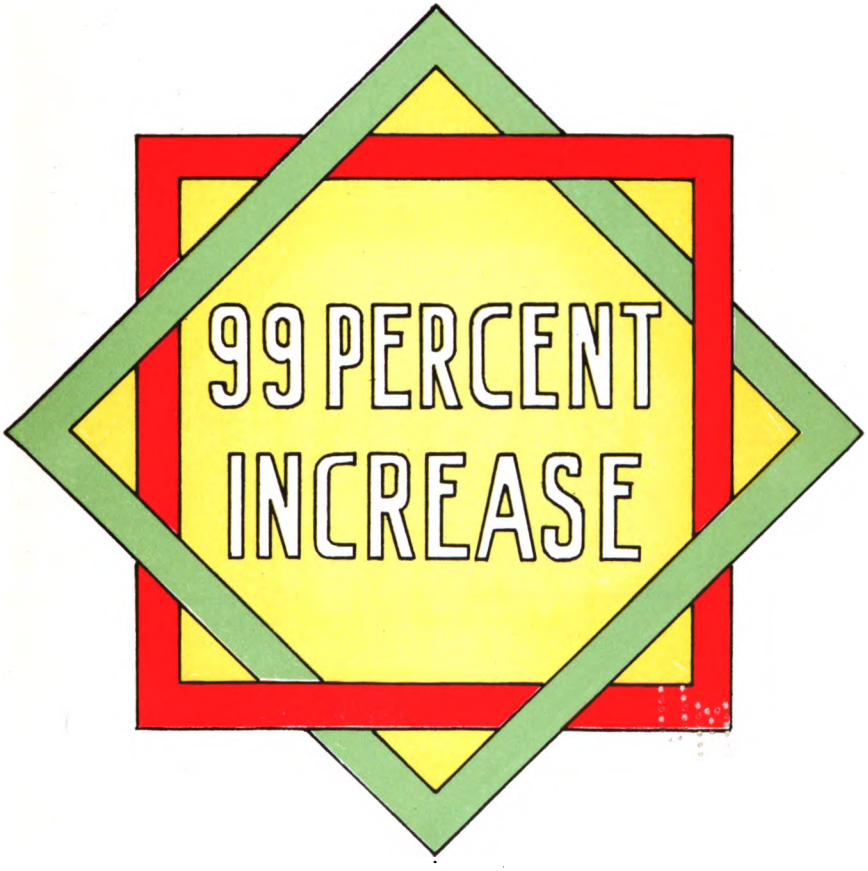
WHAT ONE CITY OF NEW YORK STATE DID IN 1918 IN ASSESSING REAL ESTATE



The City of Gloversville, Fulton County, Increased Its Real Estate Assessment from $9,090,962 in 1917 to $18,481,557 in 1918

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— Continued

and personal estate in Dutchess county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Amenia	$9,910 27	.....	$15,613 67	$33,391 59
Beacon, city	.....	.....	70,071 11	247,376 61
Beekman	5,144 55	.....	3,245 07	13,149 98
Clinton	6,623 22	.....	4,894 95	16,450 03
Dover	11,787 64	.....	12,898 50	32,111 68
East Fishkill	13,477 93	.....	7,787 07	29,124 34
Fishkill (including Fishkill village)	9,196 57	$1,850 00	12,255 09	34,050 93
Hyde Park	22,587 04	.....	16,450 75	60,267 90
LaGrange	7,776 91	.....	6,411 72	20,003 22
Milan	4,702 30	.....	3,136 31	10,100 20
Northeast (including Millerton village)	10,327 22	5,390 55	11,897 54	39,483 35
Pawling (including Pawling village)	19,546 32	8,200 24	19,279 12	59,740 82
Pine Plains	6,378 13	.....	12,238 69	24,620 43
Pleasant Valley (including Pleasant Valley village)	7,806 64	1,746 40	6,424 05	21,361 79
Poughkeepsie, city	.....	.....	150,210 00	687,308 44
Poughkeepsie (including part of Wappinger Falls village)	19,320 77	12,181 66	35,671 93	104,406 15
Red Hook (including Red Hook and Tivoli villages)	15,294 79	10,659 70	19,584 46	66,726 21
Rhinebeck (including Rhinebeck village)	25,076 02	11,107 32	21,410 78	83,695 08
Stanford	9,826 12	.....	6,377 20	23,475 93
Union Vale	7,250 85	.....	3,347 36	13,383 85
Wappinger (including part of Wappinger Falls village)	16,834 40	24,363 34	20,930 59	77,164 35
Washington (including Millbrook village)	14,948 66	6,250 00	18,357 06	59,942 41
Total	$243,816 35	$81,749 21	$478,493 02	$1,757 335 29

NOTE.— For continuation of this table, see page 342.

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DUTCHESS

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Amenia	.0260	$994 53	$112 46	$1,460 50	$2,877 43
Beacon, city	.0308	9,032 42	209 88	3,488 30	6,854 26
Beekman	.0170	.....	27 23	.....	760 30
Clinton	.0205	.....	23 96	.....	1,568 77
Dover	.0266	520 63	51 04	1,348 30	2,527 55
East Fishkill	.0228	.....	87 93	.....	1,974 76
Fishkill (including Fishkill village)	.0195	1,726 40	103 40	.....	1,328 32
Hyde Park	.0174	1,768 90	195 13	.....	2,282 04
LaGrange	.0211	.....	85 98	.....	1,611 75
Milan	.0268	.....	18 30	.....	1,672 85
Northeast (including Millerton village)	.0204	196 00	133 95	1,133 73	2,985 05
Pawling (including Pawling village)	.0288	.....	112 32	2,080 72	2,210 23
Pine Plains	.0252	72 50	100 88	729 08	3,463 00
Pleasant Valley (including Pleasant Valley village)	.0244	349 12	92 17	.....	1,455 41
Poughkeepsie, city	.0238	34,123 50	2,235 16	16,397 71	18,531 70
Poughkeepsie (including part of Wappinger Falls village)	.0172	4,713 80	625 87	.....	2,389 40
Red Hook (including Red Hook and Tivoli villages)	.0193	1,824 03	185 34	1,633 78	3,108 73
Rhinebeck (including Rhinebeck village)	.0197	1,553 30	168 88	1,976 91	4,129 69
Stanford	.0198	514 50	44 03	.....	2,252 25
Union Vale	.0288	243 00	33 98	.....	1,139 52
Wappinger (including part of Wappinger Falls village)	.0315	2,131 30	216 08	396 63	2,990 56
Washington (including Millbrook village)	.0180	1,514 76	116 17	1,228 01	5,433 21
Total	.....	$61,278 69	$4,980 14	$31,873 67	$73,546 78

NOTE.— For conclusion of this table, see page 343.

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— Concluded

and personal estate in Dutchess county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources including licenses, fees and water rents	Aggregate			
Amenia	.....	$5,444 92	$3,500	.....	.....
Beacon, city	$3,245 29	22,830 15	438,252	.....	.....
Beekman	.....	787 53	.....	.....	.....
Clinton	.....	1,592 73	.....	.....	.....
Dover	.....	4,447 52	6,900	.....	.....
East Fishkill	.....	2,062 69	.....	$2,323	.....
Fishkill (including Fishkill village)	295 72	3,453 84	3,210	.....	.....
Hyde Park	.....	4,246 07	.....	.....	.....
LaGrange	.....	1,697 73	.....	.....	.....
Milan	.....	1,691 15	.....	.....	.....
Northeast (including Millerton village)	110 00	4,558 73	18,000	500	.....
Pawling (including Pawling village)	85 00	4,488 27	74,000	.....	.....
Pine Plains	.....	4,365 46	7,000	.....	.....
Pleasant Valley (including Pleasant Valley village)	.....	1,896 70	.....	.....	.....
Poughkeepsie, city	171,507 02	242,795 09	2,138,000	.....	$70,472
Poughkeepsie (including part of Wappinger Falls village)	46 08	7,775 15	85,466	.....	.....
Red Hook (including Red Hook and Tivoli villages)	85 00	6,836 88	33,750	.....	.....
Rhinebeck (including Rhinebeck village)	7 00	7,835 78	40,883	.....	.....
Stanford	.....	2,810 78	2,285	.....	.....
Union Vale	.....	1,416 50	.....	2,400	.....
Wappinger (including part of Wappinger Falls village)	98 17	5,832 74	141,334	.....	.....
Washington (including Millbrook village)	8 00	8,300 15	8,675	.....	.....
Total	$175,487 28	$347,166 56	$3,001,255	$5,223	.....
		County	169,000	37,321	.....
			$3,170,255	$42,544	$70,472

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ERIE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Alden (including Alden village)	20,833	2,866	$2,321,652	$2,669,397
Amherst (including Williamsville village)	33,608	5,389	7,724,326	8,265,465
Aurora (including East Aurora village)	23,600	5,446	4,906,700	4,909,329
Boston	22,730	1,489	938,205	1,276,480
Brant (including Farnham village)	14,555	2,854	2,741,190	2,915,118
Buffalo, city	26,880	454,630	525,189,370	499,387,949
Cheektowaga (including Sloan village and part of Depew village)	18,710	9,405	9,607,725	13,592,518
Clarence	33,637	3,082	2,542,527	2,601,065
Colden	22,704	1,390	689,267	931,093
Collins (including part of Gowanda village)	29,496	2,653	2,187,227	2,671,228
Concord (including Springville village)	44,734	4,570	3,205,743	3,471,316
East Hamburg	24,569	3,004	3,779,177	3,949,381
Eden	25,265	2,616	2,525,459	2,750,279
Elma	21,390	2,282	1,662,530	2,295,277
Evans (including Angola village)	25,481	3,644	5,691,487	5,756,946
Grand Island	18,000	964	1,211,840	1,879,419
Hamburg (including Blasdell and Hamburg villages)	25,950	7,374	11,405,083	11,173,556
Holland	22,934	1,584	933,773	1,034,925
Lackawanna, city	3,580	15,737	15,037,428	29,722,215
Lancaster (including Lancaster village and part of Depew village)	23,531	11,730	10,324,880	10,009,924
Marilla	17,208	1,409	680,709	1,111,933
Newstead (including Akron village)	30,708	4,023	2,963,562	3,456,538
North Collins (including North Collins village)	26,815	2,705	1,922,512	1,987,858
Sardinia	31,937	1,661	1,404,697	1,559,110
Tonawanda, city	2,380	9,147	6,959,303	7,112,013
Tonawanda (including Kenmore village)	12,555	3,062	15,947,053	16,304,911
Wales	22,600	1,197	937,968	1,201,753
West Seneca	17,564	5,926	4,699,365	6,143,762
Total	643,954	571,839	$650,140,758	$650,140,758

NOTE.— For continuation of this table, see page 345.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Erie county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Alden (including Alden village)	78	.....	$33,000	$2,699 48
Amherst (including Williamsville village)	84	.....	30,898	8,358 61
Aurora (including East Aurora village)	90	$19,000	117,298	4,964 65
Boston	66	1,850	.....	1,290 86
Brant (including Farnham village)	84	2,900	.....	2,947 97
Buffalo, city	94	13,656,600	19,039,996	505,016 05
Cheektowaga (including Sloan village and part of Depew village)	63	.....	.....	13,745 71
Clarence	88	5,650	.....	2,630 92
Colden	66	3,375	.....	941 58
Collins (including part of Gowanda lage)	73	11,700	.....	2,701 32
Concord (including Springville village)	83	8,500	201,818	3,510 43
East Hamburg	86	3,750	38,935	3,993 88
Eden	82	7,100	.....	2,781 34
Elma	65	4,050	.....	2,321 14
Evans (including Angola village)	89	11,150	66,652	5,821 83
Grand Island	58	806,750	.....	1,900 59
Hamburg (including Blasdell and Hamburg villages)	91	14,000	282,466	11,299 48
Holland	81	9,850	52,625	1,046 59
Lackawanna, city	45	250	126,300	30,057 21
Lancaster (including Lancaster village and part of Depew village)	92	83,150	135,000	10,122 73
Marilla	55	12,650	.....	1,124 47
Newstead (including Akron village)	77	32,800	40,000	3,495 49
North Collins (including North Collins village)	87	2,000	102,202	2,010 26
Sardinia	81	19,825	.....	1,576 68
Tonawanda, city	88	8,900	.....	7,192 16
Tonawanda (including Kenmore village)	88	5,500	107,470	16,488 66
Wales	70	500	.....	1,215 29
West Seneca	68	.....	.....	6,213 00
Total	.....	$14,731,800	$10,374,660	$657,468 38

NOTE.— For continuation of this table, see page 346.

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ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alden (including Alden village)	$151 87	$496 91	$9,428 15	.....
Amherst (including Williamsville village)	470 25	1,536 99	29,192 13	.....
Aurora (including East Aurora village)	279 31	912 90	17,339 45	.....
Boston	72 61	237 36	4,508 45	.....
Brant (including Farnham village)	165 85	542 07	10,296 03	.....
Buffalo, city	28,413 16	92,862 67	1,763 808 00	$8,072 346 69
Cheektowaga (including Sloan village and part of Depew village)	773 34	2,527 56	48,007 89	.....
Clarence	147 97	483 67	9,186 80	.....
Colden	52 96	173 12	3,288 56	.....
Collins (including part of Gowanda village)	151 96	496 72	9,434 61	.....
Concord (including Springville village)	197 49	645 50	12,260 45	.....
East Hamburg	224 69	734 40	13,948 97	.....
Eden	156 47	511 42	9,713 81	.....
Elma	130 58	426 81	8,106 79	.....
Evans (including Angola village)	327 53	1,070 51	20,333 18	.....
Grand Island	106 92	349 48	6,637 99	.....
Hamburg (including Blasdell and Hamburg villages)	635 54	2,077 74	39,464 33	.....
Holland	58 87	192 44	3,655 28	.....
Lackawanna, city	1,689 92	5,526 93	104,977 25	180,354 01
Lancaster (including Lancaster village and part of Depew villages)	569 52	1,861 37	35,354 65	.....
Marilla	63 25	206 76	3,927 36	.....
Newstead (including Akron village)	194 82	642 74	12,208 49	.....
North Collins (including North Collins village)	113 08	369 64	7,021 00	.....
Sardinia	88 69	289 92	5,506 67	.....
Tonawanda, city	404 64	1,322 50	25,119 36	89,617 38
Tonawanda (including Kenmore village)	927 66	3,031 94	57,588 10	.....
Wales	68 36	223 46	4,244 52	.....
West Seneca	349 53	1,142 45	21,699 58	.....
Total	$36,986 84	$120,895 98	$2,296,257 85	$8,342,318 08

NOTE.— For continuation of this table, see page 347.

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— Continued

and personal estate in Erie county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Alden (including Alden village)	$9,885 12	$3,561 44	$18,045 43	$44,268 40
Amherst (including Williamsville village)	45,168 34	7,000 00	26,496 35	118,222 67
Aurora (including East Aurora village)	27,179 78	35,550 29	41,582 79	127,809 17
Boston	5,869 83	.....	3,383 40	15,362 51
Brant (including Farnham village)	14,940 91	2,000 00	9,909 56	40,802 39
Buffalo, city	.....	.....	3,500,283 31	13,962,729 88
Cheektowaga (including Sloan village and part of Depew villages)	57,630 34	52,840 82	102,413 91	277,939 57
Clarence	15,776 82	.....	13,794 56	42,020 74
Colden	7,966 57	.....	6,004 25	18,427 04
Collins (including part of Gowanda village)	14,692 93	5,182 45	11,968 56	44,628 55
Concord (including Springville village)	22,711 18	13,533 44	28,020 32	80,878 81
East Hamburg	23,697 01	.....	26,560 67	69,159 62
Eden	13,524 51	.....	13,070 86	39,758 41
Elma	14,798 98	.....	9,480 01	35,264 31
Evans (including Angola village)	27,235 05	11,800 00	29,983 33	96,571 43
Grand Island	25,180 24	.....	7,000 00	41,175 22
Hamburg (including Blasdell and Hamburg villages)	40,372 42	41,086 39	64,960 47	199,896 37
Holland	9,503 41	.....	12,412 86	26,869 45
Lackawanna, city	.....	.....	94,410 75	417,016 07
Lancaster (including Lancaster village and part of Depew village)	21,558 64	70,034 65	42,939 68	182,441 24
Marilla	7,500 46	.....	6,267 12	19,089 42
Newstead (including Akron village)	19,864 78	13,269 28	22,097 17	71,772 77
North Collins (including North Collins village)	5,695 97	4,675 00	17,781 64	37,666 59
Sardinia	15,454 95	.....	9,795 39	32,712 30
Tonawanda, city	.....	.....	67,442 00	191,098 04
Tonawanda (including Kenmore village)	39,406 23	40,281 00	48,846 19	206,569 78
Wales	9,195 80	.....	6,186 73	21,134 16
West Seneca	47,144 49	.....	34,754 92	111,303 97
Total	$541,954 76	$300,814 76	$4,275,892 23	$16,572,588 88

NOTE.— For continuation of this table, see page 348.

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ERIE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Alden (including Alden village)	.019	$1,505 00	$371 88	$330 00	$3,894 99
Amherst (including Williamsville village)	.0153	4,900 00	951 43	308 98	4,063 14
Aurora (including East Aurora village)	.0259	3,405 00	345 52	1,172 98	6,377 88
Boston	.0163	350 00	60 74	.....	969 20
Brant (including Farnham village)	.0148	1,500 00	202 47	.....	1,286 91
Buffalo, city	.0292	853,985 84	61,920 61	190,399 96	280,682 70
Cheektowaga (including Sloan village and part of Depew village)	.0289	7,515 62	1,371 00	.....	10,728 06
Clarence	.0164	2,356 25	126 79	.....	1,564 69
Colden	.0266	350 00	175 22	.....	1,554 83
Collins (including part of Gowanda village)	.0202	1,550 00	241 82	.....	2,248 81
Concord (including Springville village)	.0251	2,981 25	525 25	2,018 18	6,317 35
East Hamburg	.0182	1,200 00	486 48	389 34	3,693 37
Eden	.0156	1,200 00	241 17	.....	2,326 76
Elma	.0211	1,200 00	68 78	.....	1,798 63
Evans (including Angola village)	.0169	2,564 62	312 29	662 53	5,208 09
Grand Island	.0203	262 50	39 68	.....	1,104 99
Hamburg (including Blasdell and Hamburg villages)	.0175	5,423 75	791 45	2,824 68	3,774 54
Holland	.0284	350 00	75 92	526 25	3,526 61
Lackawanna, city	.0428	17,646 87	1,141 08	1,263 00	6,638 61
Lancaster (including Lancaster village and part of Depew village)	.0175	9,436 25	1,258 77	1,350 00	5,925 11
Marilla	.0275	350 00	80 06	.....	1,650 52
Newstead (including Akron village)	.0239	2,723 75	287 32	400 00	3,927 65
North Collins (including North Collins village)	.0195	1,231 25	137 52	1,022 03	2,802 07
Sardinia	.0229	556 25	241 03	.....	2,616 67
Tonawanda, city	.0287	10,909 17	889 85	.....	6,525 03
Tonawanda (including Kenmore village)	.0129	1,487 50	1,333 88	1,074 70	2,967 67
Wales	.0225	.....	44 86	.....	1,391 32
West Seneca	.0236	4,500 00	768 43	.....	3,984 27
Total	.....	$941,341 87	$74,491 30	$203,742 63	$379,550 47

NOTE.— For conclusion of this table, see page 349.

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— Concluded

and personal estate in Erie county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebted-	Sinking funds
Alden (including Alden village)	$78 52	$6,180 39	$9,900	$3,080	.....
Amherst (including Williamsville village)	140 75	10,364 30	30,000	.....	.....
Aurora (including East Aurora village)	1,117 19	12,418 57	356,750	21,665	.....
Boston	.....	1,379 94	.....	10,988	.....
Brant (including Farnham village)	.....	2,989 38	1,600	.....	.....
Buffalo, city	1,215,900 84	2,602,889 95	39,967,709	.....	$4,513,759
Cheektowaga (including Sloan village and part of Depew village)	2,823 12	22,437 80	491,610	11,243	.....
Clarence	.....	4,047 73	.....	3,173	.....
Colden	.....	2,080 05	.....	.....	.....
Collins (including part of Gowanda village)	233 33	4,273 96	8,920	.....	.....
Concord (including Springville village)	14,333 75	26,175 78	119,280	22,874	.....
East Hamburg	.....	5,769 19	52,000	24,796	.....
Eden	.....	3,767 93	29,369	1,200	.....
Elma	.....	3,067 41	5,216	676	.....
Evans (including Angola village)	.....	8,648 53	108,920	21,042	.....
Grand Island	.....	1,407 17	20,054	9,128	.....
Hamburg (including Blasdell and Hamburg villages)	1,899 04	14,713 46	64,100	.....	.....
Holland	.....	4,478 78	5,910	4,395	.....
Lackawanna, city	14,752 09	41,441 65	264,000	.....	.....
Lancaster (including Lancaster village and part of Depew village)	645 83	18,615 96	300,040	.....	.....
Marilla	.....	2,080 58	.....	5,886	.....
Newstead (including Akron village)	.....	7,338 72	47,000	.....	.....
North Collins (including North Collins village)	1,773 42	6,966 29	48,400	8,629	.....
Sardinia	.....	3,413 95	.....	.....	.....
Tonawanda, city	15,014 36	33,338 41	516,385	.....	30,267
Tonawanda (including Kenmore village)	341 00	7,204 75	493,300	10,278	3,360
Wales	.....	1,436 18	.....	.....	.....
West Seneca	.....	9,252 70	18,785	.....	.....
Total	$1,269,05324	$2,868,179 51	$42,959,248	.....	.....
		County	1,501,000	.....	.....
			$44,460,248	$159,053	$4,547,386

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ESSEX

Statement of the aggregate valuations, real and personal, amount funds, and tax ates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalised value of real estate, including village property, real estate of corporations and special franchises
Chesterfield (including part of Keeseville village)	44,735	1,865	$859,333	$934,009
Crown Point	44,855	1,605	620,000	696,379
Elizabethtown (including Elizabethtown village)	49,808	1,205	797,194	674,161
Essex	18,740	1,193	700,971	668,803
Jay	43,164	2,382	464,671	513,081
Keene	117,395	1,138	567,620	578,217
Lewis	50,587	844	271,185	262,423
Minerva	103,644	705	317,569	312,315
Moriah (including Port Henry village)	38,692	6,007	3,851,190	3,679,346
Newcomb	150,355	511	310,100	322,970
North Elba (including Lake Placid village and part of Saranac Lake village)	97,730	3,933	3,756,221	3,843,299
North Hudson	110,870	477	369,228	341,487
Saint Armand (including Bloomingdale village)	35,059	952	332,776	327,770
Schroon	94,338	967	455,778	439,471
Ticonderoga (including Ticonderoga village	49,470	4,746	3,164,132	3,374,916
Westport (including Westport village)	34,585	1,686	1,112,363	990,217
Willsboro	26,334	1,652	745,522	751,850
Wilmington	33,511	593	135,335	120,474
Total	1,143,872	32,461	$18,831,188	$18,831,188

NOTE.— For continuation of this table, see page 351.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Essex county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Chesterfield (including part of Keeseville village)	59	$7,500	.....	$1,467 47
Crown Point	57	14,600	.....	1,108 15
Elizabethtown (including Elizabethtown village)	76	24,500	.....	1,088 96
Essex	67	13,200	.....	1,063 00
Jay	58	15,925	$86,135	824 64
Keene	63	7,000	.....	912 13
Lewis	66	.....	.....	409 02
Minerva	65	.....	.....	486 79
Moriah (including Port Henry village)	67	142,850	326,518	5,957 46
Newcomb	62	3,635	.....	509 05
North Elba (including Lake Placid village and part of Saranac Lake village)	63	10,410	49,469	6,006 57
North Hudson	69	5,875	.....	541 41
Saint Armand (including Bloomingdale village)	65	2,500	.....	514 77
Schroon	66	4,350	.....	691 77
Ticonderoga (including Ticonderoga village)	60	28,560	101,000	5,304 82
Westport (including Westport village)	72	22,000	52,187	1,577 69
Willsboro	64	61,150	.....	1,267 19
Wilmington	72	.....	.....	187 76
Total	.....	$364,055	$615,309	$29,918 65

NOTE.— For continuation of this table, see page 352.

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ESSEX

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Chesterfield (including part of Keeseville village)	$70 09	$194 70	$6,429 54	.....
Crown Point	52 95	147 02	4,855 26	.....
Elizabethtown (including Elizabethtown village)	52 04	144 48	4,769 14	.....
Essex	50 81	141 03	4,657 38	.....
Jay	39 68	109 41	3,612 64	.....
Keene	43 58	121 02	3,996 44	.....
Lewis	19 52	54 27	1,794 02	.....
Minerva	23 24	64 58	2,132 79	.....
Moriah (including Port Henry village)	284 71	790 40	26,101 68	.....
Newcomb	24 29	67 54	2,230 37	.....
North Elba (including Lake Placid village and part of Saranac Lake village)	287 06	796 92	26,316 89	.....
North Hudson	25 85	71 83	2,372 12	.....
Saint Armand (including Bloomingdale village)	24 59	68 30	2,255 41	.....
Schroon	33 06	91 78	3,030 84	.....
Ticonderoga (including Ticonderoga village)	253 53	703 81	23,242 26	.....
Westport (including Westport village)	75 40	209 32	6,912 42	.....
Willsboro	60 55	168 12	5,551 96	.....
Wilmington	8 97	24 91	822 72	.....
Total	$1,429 92	$3,969 44	$131,083 88	.....

NOTE.— For continuation of this table, see page 353.

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— Continued

and personal estate in Essex county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Chesterfield (including part of Keeseville village)	$11,310 22	$2,886 20	$4,827 34	$27,185 56
Crown Point	10,287 78	.....	6,939 48	23,390 64
Elizabethtown (including Elizabethtown village)	6,674 20	5,397 36	13,622 05	31,748 23
Essex	5,970 68	.....	7,998 33	19,881 23
Jay	7,744 49	.....	15,827 39	28,158 25
Keene	14,757 71	.....	11,823 53	31,654 41
Lewis	7,729 18	.....	2,373 47	12,379 48
Minerva	13,478 69	.....	3,611 86	19,797 95
Moriah (including Port Henry village)	28,982 10	22,590 66	60,133 42	144,840 43
Newcomb	17,750 95	.....	8,550 00	29,132 20
North Elba (including Lake Placid village and part of Saranac Lake village)	36,606 97	63,971 72	4,496 51	138,482 64
North Hudson	9,066 47	.....	2,873 84	14,951 52
Saint Armand (including Bloomingdale village)	6,798 45	3,673 89	6,159 82	19,495 23
Schroon	10,732 78	.....	6,563 43	21,143 66
Ticonderoga (including Ticonderoga village)	19,740 46	22,549 56	44,795 43	116,589 87
Westport (including Westport village)	10,975 81	3,100 25	9,726 93	32,577 82
Willsboro	6,327 44	.....	10,891 76	24,267 02
Wilmington	4,397 92	.....	3,191 73	8,634 01
Total	$229,332 30	$124,169 64	$224,406 32	$744,310 15

NOTE.— For continuation of this table, see page 354.

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ESSEX

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Chesterfield (including part of Keeseville village)	.0313	$913 87	$23 89	.....	$1,763 37
Crown Point	.0368	.....	38 05	.....	3,756 96
Elisabethtown (including Elisabethtown village)	.0386	545 63	17 54	.....	2,348 72
Essex	.0278	.....	70 47	.....	2,339 22
Jay	.0598	4 85	10 77	$861 35	2,864 95
Keene	.055	339 50	4 01	.....	2,705 96
Lewis	.0456	.....	5 34	.....	2,107 96
Minerva	.0623	169 75	43 32	.....	1,223 75
Moriah (including Port Henry village)	.0362	4,803 91	1,075 79	3,265 19	4,078 89
Newcomb	.0928	259 48	33 55	.....	615 28
North Elba (including Lake Placid village and part of Saranac Lake village)	.0367	1,618 06	259 03	494 69	3,647 28
North Hudson	.049	169 75	4 41	.....	1,296 40
Saint Armand (including Bloomingdale village)	.0581	.....	20 54	.....	1,233 10
Schroon	.0459	398 91	36 21	.....	2,044 53
Ticonderoga (including Ticonderoga village)	.0365	1,702 13	1,378 94	1,010 00	5,187 25
Westport (including Westport village)	.0287	.....	14 02	521 87	2,865 32
Willsboro	.03	.....	64 05	.....	2,957 53
Wilmington	.0637	.....	1 96	.....	1,318 07
Total	.....	$10,925 84	$3,101 89	$6,153 10	$44,354 54

NOTE.— For conclusion of this table, see page 355.

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— Concluded

and personal estate in Essex county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Chesterfield (including part of Keeseville village)	$51 00	$2,752 13	$8,000	.....	.....
Crown Point	.....	3,795 01	.....	.....	.....
Elizabethtown (including Elizabethtown village)	266 25	3,178 14	27,000	.....	.....
Essex	.....	2,409 69	.....	.....	.....
Jay	.....	3,741 92	15,500	$1,000	.....
Keene	.....	3,049 47	.....	.....	.....
Lewis	.....	2,113 30	900	.....	.....
Minerva	.....	1,436 82	.....	.....	.....
Moriah (including Port Henry village)	1,942 44	15,166 22	92,300	.....	.....
Newcomb	.....	908 31	8,000	.....	.....
North Elba (including Lake Placid village and part of Saranac Lake village)	.....	6,019 06	329,628	.....	.....
North Hudson	.....	1,470 56	1,401	.....	.....
Saint Armand (including Bloomingdale village)	600 00	1,853 64	32,600	.....	$11,250
Schroon	.....	2,479 65	.....	500	.....
Ticonderoga (including Ticonderoga village)	.....	9,278 32	52,000	.....	.....
Westport (including Westport village)	92 70	3,493 91	.....	7,025	.....
Willsboro	.....	3,021 58	.....	400	.....
Wilmington	.....	1,320 03	3,750	1,100	.....
Total	$2,952 39	$67,487 76	$571,079	.....	.....
		County	44,000	.....	.....
			$615,079	$10,025	$11,250

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FRANKLIN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Altamont (including Tupper Lake village)	76,168	4,480	$985,366	$968,757
Bangor (including North Bangor village)	26,610	2,179	638,712	649,599
Belmont	101,954	2,031	544,330	547,317
Bombay	22,473	1,337	405,380	417,084
Brandon	24,928	860	116,016	136,872
Brighton	50,028	777	401,640	428,171
Burke	27,463	1,835	523,150	526,021
Chateaugay (including Chateaugay village)	29,486	2,903	741,922	745,993
Constable	20,037	1,331	299,344	300,987
Dickinson	27,753	1,514	356,634	350,622
Duane	48,933	255	124,955	125,640
Fort Covington (including Fort Covington village)	22,565	2,045	609,380	612,724
Franklin	105,674	1,378	558,701	561,767
Harriettstown (including part of Saranac Lake village)	134,247	4,716	2,178,129	2,141,415
Malone (including Malone village)	63,200	11,255	3,512,949	3,492,542
Moira	28,442	2,413	719,926	707,791
Santa Clara	116,617	525	686,589	690,355
Waverly	77,254	2,133	577,256	580,424
Westville	21,654	1,128	219,545	215,843
Total	1,025,485	45,095	$14,199,924	$14,199,924

FULTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Bleecker	36,660	498	$127,300	$121,345
Broadalbin	23,870	2,030	750,430	896,828
Caroga	31,494	516	169,810	181,291
Ephratah	23,154	1,288	597,900	598,429
Gloversville, city	2,752	21,178	18,481,557	14,708,334
Johnstown, city	2,200	10,687	3,835,385	6,824,502
Johnstown	40,520	2,694	1,613,999	1,615,427
Mayfield (including Mayfield village)	38,714	2,095	661,036	882,161
Northampton (including Northville village)	18,542	2,231	629,103	853,775
Oppenheim	30,744	1,161	436,190	563,324
Perth	15,904	713	551,587	507,657
Stratford	47,576	534	209,534	220,758
Total	307,178	45,625	$28,063,831	$28,063,831

NOTE.— For continuation of this table, see page 357.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Franklin county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Altamont (including Tupper Lake village)	90	$20,900	$80,030	$1,860 03
Bangor (including North Bangor village)	87	3,450	.....	1,227 39
Belmont	88	500	.....	1,029 61
Bombay	86	13,900	.....	810 02
Brandon	75	200	.....	257 63
Brighton	83	18,100	.....	838 76
Burke	88	6,600	.....	1,001 04
Chateaugay (including Chateaugay village)	88	32,600	152,268	1,463 35
Constable	88	3,875	.....	573 00
Dickinson	90	4,650	.....	667 73
Duane	88	.....	.....	236 14
Fort Covington (including Fort Covington village)	88	18,350	.....	1,186 11
Franklin	88	.....	.....	1,055 84
Harriettstown (including part of Saranac Lake village)	90	24,100	233,398	4,070 00
Malone (including Malone village)	89	77,600	910,253	6,709 97
Moira	90	17,350	49,755	1,362 89
Santa Clara	88	16,300	.....	1,328 14
Waverly	88	9,800	38,229	1,109 31
Westville	90	1,250	.....	408 00
Total	.....	$269,525	$1,463,933	$27,194 96

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Fulton county for the year 1918

Bleecker	84	.....	.....	$116 17
Broadalbin	67	$6,275	.....	857 08
Caroga	75	.....	.....	172 99
Ephratah	80	3,985	.....	574 22
Gloversville, city	100	434,350	$1,765,190	14,477 86
Johnstown, city	45	308,800	848,440	6,803 54
Johnstown	80	.....	.....	1,540 95
Mayfield (including Mayfield village)	60	.....	.....	839 63
Northampton (including Northville village)	59	8,500	109,228	822 07
Oppenheim	62	.....	.....	535 60
Perth	87	.....	.....	483 43
Stratford	76	2,750	.....	212 70
Total	.....	$764,660	$2,722,858	$27,436 24

NOTE.— For continuation of this table, see page 358.

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FRANKLIN

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Altamont (including Tupper Lake village)	$81 16	$246 79	$13,349 63	.....
Bangor (including North Bangor village)	53 56	162 85	8,809 06	.....
Belmont	44 93	136 51	7,389 57	.....
Bombay	35 35	107 48	5,813 59	.....
Brandon	11 24	34 19	1,848 97	.....
Brighton	36 60	111 29	6,019 80	.....
Burke	43 68	132 82	7,184 62	.....
Chateaugay (including Chateaugay village)	63 85	194 15	10,502 56	.....
Constable	25 00	76 03	4,112 30	.....
Dickinson	29 13	88 60	4,792 31	.....
Duane	10 30	31 08	1,695 02	.....
Fort Covington (including Fort Covington village)	51 78	157 38	8,512 59	.....
Franklin	46 07	140 09	7,577 74	.....
Harriettstown (including part of Saranac Lake village)	177 60	540 03	29,210 95	.....
Malone (including Malone village)	292 81	890 30	48,158 12	.....
Moira	59 47	180 83	9,781 52	.....
Santa Clara	57 95	176 22	9,532 18	.....
Waverly	48 41	147 19	7,961 60	.....
Westville	17 80	54 14	2,928 42	.....
Total	$1,186 69	$3,608 07	$195,180 55	.....

FULTON

Statement of the aggregate valuation of real

Bleecker	$5 86	$15 41	$505 44	.....
Broadalbin	43 24	113 71	3,729 11	.....
Caroga	8 73	22 95	752 63	.....
Ephratah	28 97	76 18	2,498 39	.....
Gloversville, city	730 40	1,920 84	62,992 25	$176,299 43
Johnstown, city	343 22	902 66	29,599 04	67,018 21
Johnstown	77 74	204 45	6,704 59	.....
Mayfield (including Mayfield village)	42 36	111 40	3,653 13	.....
Northampton (including Northville village)	41 47	109 07	3,576 75	.....
Oppenheim	27 02	71 06	2,330 38	.....
Perth	24 38	64 14	2,103 30	.....
Stratford	10 73	28 22	925 48	.....
Total	$1,384 12	$3,640 09	$119,370 49	$243,317 64

NOTE.— For continuation of this table, see page 359.

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— Continued

and personal estate in Franklin county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Altamont (including Tupper Lake village)	$9,086 09	$17,755 00	$33,411 66	$75,790 36
Bangor (including North Bangor village)	10,281 21	2,893 02	7,807 09	31,234 18
Belmont	7,155 69	.....	8,875 89	24,632 30
Bombay	6,490 34	.....	2,601 78	15,858 56
Brandon	3,956 49	.....	7,419 02	13,527 54
Brighton	9,838 65	.....	8,360 54	25,205 64
Burke	7,776 18	.....	7,026 50	23,164 84
Chateaugay (including Chateaugay village)	13,712 05	7,227 36	18,057 96	51,221 28
Constable	5,964 07	.....	3,492 22	14,242 62
Dic' inson	4,306 62	.....	5,994 03	15,878 42
Duane	3,724 34	.....	2,258 87	7,955 75
Fort Covington (includ ng Fort Covington village)	7,390 66	2,783 50	9,061 53	29,143 55
Franklin	14,277 24	.....	10,028 44	33,125 42
Harriettstown (including part of Saranac Lake village)	22,245 67	27,892 41	57,791 14	141,927 80
Malone (including Malone village)	25,151 31	43,511 44	54,536 63	179,250 58
Moira	12,971 88	.....	13,240 54	37,597 13
Santa Clara	9,563 07	.....	3,729 74	24,387 30
Waverly	8,285 04	.....	10,217 74	27,769 29
Westville	4,302 15	.....	2,703 85	10,414 36
Total	$186,478 75	$102,062 73	$266,615 17	$782,326 92

— Continued

and personal estate in Fulton county, etc.

Bleecker	$2,645 25	.....	$2,195 38	$5,483 51
Broadalbin	5,206 41	.....	7,754 39	17,703 94
Caroga	2,242 01	.....	2,325 17	5,524 48
Ephratah	3,621 11	.....	6,210 41	13,009 28
Gloversville, city	.....	.....	132,755 00	389,175 78
Johnstown, city	.....	.....	78,000 00	182,666 67
Johnstown	9,326 73	.....	10,232 26	28,086 72
Mayfield (including Mayfield village)	3,915 98	$1,731 27	8,369 80	18,663 57
Northampton (including Northville v llage)	3,996 18	3,871 93	10,218 46	22,635 93
Oppenheim	5,224 32	.....	5,479 23	13,667 61
Perth	1,907 69	.....	3,402 73	7,985 67
Stratford	2,867 55	.....	3,552 38	7,597 06
Total	$40,953 23	$5,603 20	$270,495 21	$712,200 22

NOTE.— For continuation of this table, see page 360.

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FRANKLIN

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Altamont (including Tupper Lake village)	.0753	$2,621 40	$1,264 02	$800 30	$3,686 61
Bangor (including North Bangor village	.0486	.....	141 12	.....	2,424 00
Belmont	.0452	.....	55 80	.....	3,430 59
Bombay	.0378	.....	99 36	.....	2,181 52
Brandon	.1163	.....	30 33	.....	1,267 83
Brighton	.0600	169 75	79 55	.....	988 87
Burke	.0437	.....	136 00	.....	3,229 45
Chateaugay (including Chateaugay village)	.0661	.....	366 08	.....	2,724 55
Constable	.0469	.....	66 75	1,522 68	1,497 84
Dickinson	.0439	.....	63 06	.....	2,323 25
Duane	.0636	.....	33 57	.....	656 17
Fort Covington (including Fort Covington village)	.0464	.....	76 00	.....	3,827 27
Franklin	.0592	.....	54 80	.....	3,174 34
Harrietstown (including part of Saranac Lake village)	.0644	4,372 88	592 73	2,333 98	5,714 57
Malone (including Malone village)	.0499	.....	560 79	9,102 53	13,547 78
Moira	.0509	.....	103 12	497 55	1,761 10
Santa Clara	.0346	254 63	64 87	.....	552 69
Waverly	.0473	.....	21 91	382 29	2,375 95
Westville	.0471	.....	67 97	.....	1,732 68
Total	.....	$7,418 66	$3,877 83	$14,639 33	$57,097 06

FULTON

Statement of the aggregate valuation of real

Bleecker	.0430	$171 50	$0 23	.....	$1,021 49
Broadalbin	.0233	.....	54 28	.....	2,803 57
Caroga	.0325	257 25	9 92	.....	859 58
Ephratah	.0216	343 00	24 81	.....	2,419 34
Gloversville, city	.0290	18,705 42	203 29	$17,651 90	13,121 45
Johnstown, city	.0448	9,077 33	789 40	8,484 40	9,131 15
Johnstown	.0174	1,298 50	170 53	.....	2,911 75
Mayfield (including Mayfield village)	.0281	.....	50 49	.....	2,968 83
Northampton (including Northville village)	.0355	1,136 81	51 61	1,092 28	2,845 74
Oppenheim	.0313	.....	25 75	.....	2,463 80
Perth	.0144	171 50	26 01	.....	1,109 29
Stratford	.0356	171 50	11 28	.....	1,791 48
Total	.....	$31,332 81	$1,417 60	$27,228 58	$43,447 47

NOTE.— For conclusion of this table, see page 361.

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— Concluded

and personal estate in Franklin county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Altamont (including Tupper Lake village)	$240 35	$8,612 68	$69,500	.....	.....
Bangor (including North Bangor village)	92 00	2,657 12	.....	.....	.....
Belmont	.....	3,486 39	.....	.....	.....
Bombay	.....	2,280 88	.....	.....	.....
Brandon	.....	1,298 16	.....	.....	.....
Brighton	.....	1,238 17	.....	.....	.....
Burke	.....	3,365 45	.....	.....	.....
Chateaugay (including Chateaugay village)	1,489 46	4,580 09	9,000	.....	.....
Constable	.....	3,087 27	.....	.....	.....
Dickinson	.....	2,386 31	.....	.....	.....
Duane	.....	689 74	.....	.....	.....
Fort Covington (including Fort Covington village)	502 00	4,405 27	9,580	.....	.....
Franklin	.....	3,229 14	.....	.....	.....
Harriettstown (including part of Saranac Lake village)	.....	13,014 16	270,503	.....	$11,250
Malone (including Malone village)	3,138 75	26,349 85	116,300	.....	.....
Moira	.....	2,361 77	.....	.....	.....
Santa Clara	.....	872 19	3,000	.....	.....
Waverly	.....	2,780 15	.....	.....	.....
Westville	.....	1,800 65	.....	.....	.....
Total	$5,462 56	$88,495 44	$477,883	.....	.....
		County	491,000	.....	.....
			$968,883	.....	$11,250

— Concluded

and personal estate in Fulton county, etc.

Bleecker	.....	$1,193 22	.....	.....	.....
Broadalbin	.....	2,857 85	.....	$2,700	.....
Caroga	.....	1,126 75	$6,600	.....	.....
Ephratah	.....	2,787 15	.....	.....	.....
Gloversville, city	$111,672 33	161,354 39	769,750	.....	$4,348
Johnstown, city	41,247 34	68,729 62	323,700	.....	26,491
Johnstown	.....	4,380 78	.....	.....	.....
Mayfield (including Mayfield village)	5 00	3,024 32	.....	13,296	.....
Northampton (including Northville village)	5 00	5,131 44	4,000	1,349	.....
Oppenheim	.....	2,489 55	.....	.....	.....
Perth	.....	1,306 80	.....	.....	.....
Stratford	.....	1,974 26	.....	200	.....
Total	$152,929 67	$256,356 13	$1,104,050	$17,545	.....
		County	133,000	7,489	.....
			$1,237,050	$25,034	$30,839

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GENESEE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Alabama	28,022	1,697	$1,587,060	$1,606,336
Alexander (including Alexander village)	22,731	1,403	1,277,575	1,357,747
Batavia, city	3,640	13,278	11,402,639	11,016,535
Batavia	30,797	2,062	2,870,040	2,837,343
Bergen (including Bergen village)	17,289	1,716	1,537,888	1,556,567
Bethany	22,706	1,394	1,131,241	1,202,230
Byron	20,531	1,501	1,763,525	1,763,945
Darien	30,405	2,013	1,890,327	2,008,951
Elba (including Elba village)	22,631	1,754	1,425,135	1,477,626
LeRoy (including LeRoy village)	26,900	5,830	4,955,570	4,787,770
Oakfield (including Oakfield village)	15,379	2,257	1,809,673	1,810,103
Pavilion	22,728	1,615	1,912,175	2,032,169
Pembroke (including Corfu village)	26,090	2,473	1,995,092	2,120,289
Stafford	19,970	1,259	1,726,580	1,706,909
Total	309,819	40,252	$37,284,520	$37,284,520

GREENE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Ashland	13,849	658	$174,085	$155,000
Athens (including Athens village)	14,132	2,725	1,363,249	1,332,500
Cairo	33,725	1,967	690,818	660,000
Catskill (including Catskill village)	32,842	9,021	4,551,575	4,592,500
Coxsackie (including Coxsackie village)	21,664	3,453	2,041,225	2,062,609
Durham	29,926	1,363	566,754	578,000
Greenville	25,424	1,550	581,321	580,000
Halcott	11,174	353	74,780	65,204
Hunter (including Hunter and Tannersville villages)	47,177	2,944	2,040,154	2,100,000
Jewett	28,104	1,014	268,762	240,000
Lexington	49,276	926	239,315	255,000
New Baltimore	24,189	1,840	895,230	942,500
Prattsville	13,409	887	181,790	152,500
Windham	26,088	1,390	379,255	342,500
Total	370,980	30,091	$14,058,313	$14,058,313

NOTE.— For continuation of this table, see page 363.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Genesee county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Alabama	84	$14,100	.....	$1,960 60
Alexander (including Alexander village)	80	21,150	.....	1,668 36
Batavia, city	88	465,550	$802,255	13,892 45
Batavia	86	21,900	.....	3,459 47
Bergen (including Bergen village)	84	13,300	.....	1,899 42
Bethany	80	5,950	.....	1,461 81
Byron	85	27,550	.....	2,167 57
Darien	80	1,150	.....	2,432 07
Elba (including Elba village)	82	17,650	31,912	1,809 17
LeRoy (including LeRoy village)	88	58,250	253,467	5,863 32
Oakfield (including Oakfield village)	85	10,000	37,500	2,202 19
Pavilion	80	30,000	.....	2,495 07
Pembroke (including Corfu village)	80	18,950	55,485	2,588 32
Stafford	86	20,200	.....	2,089 67
Total	.....	$725,700	$1,180,619	$45,989 49

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Greene county for the year 1918

Ashland	.....	$8,800	.....	$236 60
Athens (including Athens village)	.....	27,000	$30,000	1,983 84
Cairo	.....	7,500	.....	974 50
Catskill (including Catskill village)	.....	46,825	568,577	6,889 95
Coxsackie (including Coxsackie village)	.....	49,650	126,848	3,103 46
Durha	.....	.....	.....	834 03
Greenville	.....	7,600	.....	849 46
Halcott	.....	650	.....	94 65
Hunter (including Hunter and Tannersville villages)	.....	25,900	25,000	3,159 12
Jewett	.....	6,400	.....	358 30
Lexington	.....	.....	.....	370 55
New Baltimore	.....	1,800	.....	1,372 73
Prattsville	.....	1,400	.....	224 24
Windham	.....	21,775	.....	532 18
Total	.....	$205,300	$750,425	$20,983 61

NOTE.— For continuation of this table, see page 364.

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GENESEE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES.—(*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Alabama	$96 43	$360 52	$3,432 50	.....
Alexander (including Alexander village)	82 05	306 78	2,912 56	.....
Batavia, city	683 26	2,554 56	31,707 59	$261,837 08
Batavia	170 14	636 13	6,004 20	.....
Bergen (including Bergen village)	93 42	349 27	3,325 38	.....
Bethany	71 89	268 80	2,559 24	.....
Byron	106 61	398 57	3,794 85	.....
Darien	119 61	447 21	4,250 18	.....
Elba (including Elba village)	88 98	332 67	3,167 38	.....
LeRoy (including LeRoy village)	288 37	1,078 15	10,265 12	.....
Oakfield (including Oakfield village)	108 31	404 94	3,855 45	.....
Pavilion	122 71	458 80	4,368 21	.....
Pembroke (including Corfu village)	127 30	475 94	4,531 47	.....
Stafford	102 77	384 25	3,658 46	.....
Total	$2,261 85	$8,456 59	$87,832 59	$261,837 08

GREENE

Statement of the aggregate valuation of real

Ashland	$14 81	$31 39	$1,420 53	.....
Athens (including Athens village)	124 15	263 20	11,910 99	.....
Cairo	60 98	129 29	5,850 88	.....
Catskill (including Catskill village)	431 18	914 12	41,367 35	.....
Coxsackie (including Coxsackie village)	194 22	411 75	18,633 17	.....
Durham	52 20	110 65	5,007 50	.....
Greenville	53 16	112 70	5,100 30	.....
Halcott	5 92	12 56	568 28	.....
Hunter (including Hunter and Tannersville villages)	197 70	419 13	18,967 40	.....
Jewett	22 43	47 54	2,151 24	.....
Lexington	23 19	49 16	2,224 88	.....
New Baltimore	85 91	182 13	8,241 90	.....
Prattsville	14 03	29 75	1,346 33	.....
Windham	33 30	70 62	3,195 24	.....
Total	$1,313 18	$2,783 99	$125,985 99	.....

NOTE.—For continuation of this table, see page 365.

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— Continued

and personal estate in Genesee county, etc.

CITIES AND TOWNS	Taxes — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Alabama	$14,401 35	.....	$8,420 97	$28,672 37
Alexander (including Alexander village)	12,687 87	$683 31	8,885 79	27,226 72
Batavia, city	.....	.....	90,855 70	401,530 64
Batavia	22,841 28	.....	16,072 11	49,183 33
Bergen (including Bergen village)	8,346 11	4,197 64	10,650 73	28,861 97
Bethany	10,505 26	.....	6,965 68	21,832 68
Byron	10,586 52	.....	12,945 97	30,000 09
Darien	14,389 69	.....	10,207 25	31,846 01
Elba (including Elba village)	7,619 19	1,900 00	6,761 96	21,679 35
LeRoy (including LeRoy village)	10,532 96	31,426 06	51,020 99	110,474 97
Oakfield (including Oakfield village)	6,875 64	5,880 35	12,491 79	31,818 67
Pavilion	9,667 56	.....	9,378 38	26,490 73
Pembroke (including Corfu village)	13,977 86	2,700 00	13,912 56	38,313 45
Stafford	11,770 68	.....	5,703 53	23,709 36
Total	$154,201 97	$46,787 36	$264,273 41	$871,640 34

— Continued

and personal estate in Greene county, etc.

Asbland	$2,536 91	.....	$2,170 30	$6,410 54
Athens (including Athens village)	7,542 22	$6,388 62	12,619 59	40,832 61
Cairo	8,426 92	.....	6,213 40	21,655 97
Catskill (including Catskill village)	23,282 93	36,859 96	42,523 64	152,269 13
Coxsackie (including Coxsackie village)	11,355 69	13,999 56	14,824 43	62,522 28
Durham	9,315 56	.....	3,984 85	19,304 79
Greenville	8,744 82	.....	6,943 91	21,804 35
Halcott	1,148 02	.....	1,375 98	3,205 41
Hunter (including Hunter and Tannersville villages)	22,493 37	10,244 52	24,177 34	79,658 58
Jewett	4,466 60	.....	3,773 69	10,819 80
Lexington	8,526 65	.....	3,461 70	14,656 13
New Baltimore	9,266 02	.....	6,512 14	25,660 83
Prattsville	2,985 29	.....	2,722 33	7,321 97
Windham	6,145 84	.....	6,721 42	16,698 60
Total	$126,236 84	$67,492 66	$138,024 72	$482,820 99

NOTE.— For continuation of this table, see page 363.

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GENESEE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Alabama	.0179	.....	$179 52	.....	$1,388 71
Alexander (including Alexander village)	.0209	.....	210 79	.....	2,014 67
Batavia, city	.0301	$13,727 52	1,523 03	$8,022 55	9,027 11
Batavia	.0170	.....	427 14	.....	2,623 93
Bergen (including Bergen village)	.0186	.....	183 23	.....	3,072 51
Bethany	.0191	.....	143 63	.....	1,519 60
Byron	.0167	343 00	203 10	.....	2,016 72
Darien	.0168	1,176 00	343 46	.....	1,665 21
Elba (including Elba village)	.0150	343 00	213 67	319 12	1,724 04
LeRoy (including LeRoy village)	.0220	4,227 30	527 32	2,534 67	1,221 59
Oakfield (including Oakfield village)	.0174	1,291 41	127 04	375 00	1,532 22
Pavilion	.0136	.....	192 45	.....	1,734 13
Pembroke (including Corfu village)	.0190	692 12	197 38	554 85	3,043 80
Stafford	.0135	343 00	275 68	.....	1,166 22
Total	.....	$22,143 35	$4,747 44	$11,806 19	$33,750 46

GREENE

Statement of the aggregate valuation of real

Ashland	.0350	.....	$24 87	.....	$1,117 11
Athens (including Athens village)	.0293	$1,534 58	4 85	$300 00	2,017 57
Cairo	.0310	853 60	28 07	.....	2,613 40
Catskill (including Catskill village)	.0330	6,950 05	705 81	5,685 78	7,977 46
Coxsackie (including Coxsackie village)	.0299	1,961 82	3 92	1,268 48	3,161 33
Durham	.0340	.....	35 11	.....	2,491 95
Greenville	.0370	.....	42 49	.....	3,908 17
Halcott	.0424	.....	17 25	.....	805 71
Hunter (including Hunter and Tannersville villages)	.0385	1,372 55	129 16	300 00	3,710 34
Jewett	.0393	.....	18 76	.....	2,384 21
Lexington	.0612	.....	42 74	.....	2,357 14
New Baltimore	.0286	.....	.....	.....	2,464 53
Prattsville	.0399	.....	8 17	.....	1,273 39
Windham	.0416	.....	58 73	.....	2,498 66
Total	.....	$12,672 60	$1,119 93	$7,554 26	$38,780 97

NOTE.— For conclusion of this table, see page 367.

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— Concluded

and personal estate in Genesee county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Alabama	.....	$1,568 23	$2,200	$2,034	.....
Alexander (including Alexander village)	$23 46	2,248 92	.....	.....	.....
Batavia, city	6,319 34	38,619 55	721,730	.....	.....
Batavia	.....	3,051 07	.....	.....	.....
Bergen (including Bergen village)	.....	3,255 74	18,200	1,033	.....
Bethany	.....	1,663 23	.....	600	.....
Byron	.....	2,562 82	11,000	2,350	.....
Darien	.....	3,184 67	2,900	.....	.....
Elba (including Elba village)	.....	2,599 83	.....	.....	.....
LeRoy (including LeRoy village)	2,283 30	10,794 18	166,000	.....	.....
Oakfield (including Oakfield village)	42 50	3,368 17	35,000	.....	.....
Pavilion	.....	1,926 58	.....	.....	.....
Pembroke (including Corfu village)	178 80	4,666 95	.....	.....	.....
Stafford	.....	1,784 90	.....	.....	.....
Total	$8,847 40	$81,294 84	$957,030	$6,017	.....

— Concluded

and personal estate in Greene county, etc.

Ashland	.....	$1,141 98	.....	$1,600	.....
Athens (including Athens village)	$1,855 92	5,712 92	.....	.....	.....
Cairo	.....	3,495 07	$8,500	.....	.....
Catskill (including Catskill village)	1,004 77	22,323 87	62,500	.....	.....
Coxsackie (including Coxsackie village)	799 24	7,194 79	35,000	.....	.....
Durham	.....	2,527 06	4,000	.....	.....
Greenville	.....	3,950 66	.....	.....	.....
Halcott	.....	822 96	.....	.....	.....
Hunter (including Hunter and Tannersville villages)	120 50	5,632 55	43,000	9,500	.....
Jewett	.....	2,402 97	3,500	6,180	.....
Lexington	.....	2,399 88	7,000	1,725	.....
New Baltimore	.....	2,464 53	200	.....	.....
Prattsville	.....	1,281 56	2,250	700	.....
Windham	.....	2,557 39	8,575	.....	.....
Total	$3,780 43	$63,908 19	$174,525	$19,705	.....
		County....	264,000	10,000	.....
			$438,525	$29,705	.....

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HAMILTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Arietta	196,350	319	$864,418	$868,229
Benson	51,628	155	190,320	191,158
Hope	26,494	250	108,262	102,468
Ind an Lake	168,269	1,086	724,712	727,893
Inlet	40,546	219	366,701	368.237
Lake Peasant	126,960	429	566,953	569,444
Long Lake	263,964	1,058	1,276,870	1,282,474
Morehouse	120,206	133	527,940	530,278
Wells	112,744	842	440,726	426,721
Tota	1,107,160	4,491	$5,066,902	$5,066,902

HERKIMER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Co umbia	21,995	1,090	$647,770	$562,426
Danube	16,972	1,050	914,061	824,555
Fairfield (including part of Middleville vilage)	24,968	1,334	702,643	841,476
Frankfort (including Frankfort village)	20,123	5,962	4,662,369	3,998,128
German Flats (including Ilion and and Mohawk villages)	19,455	12,809	8,220,223	8,651,167
Herkimer (including Herkimer village)	17,347	11,027	5,946,427	6,258,167
Litchfield	16,976	836	402,134	372,429
Little Falls, city	2,591	13,022	7,512,460	7,508,140
Little Falls	14,296	627	630,400	643,936
Manheim (including Dolgeville village)	17,072	3,885	2,380,746	2,468,160
Newport (including Newport village and part of Middleville village)	20,182	1,724	936,859	813,428
Norway	22,069	597	250,276	234,921
Ohio	32,041	496	112,051	106,617
Russia (including Cold Brook and Poland villages)	32,532	1,747	758,129	721,365
Salisbury	71,783	1,643	946,790	832,456
Schuyler	24,351	1,130	1,131,692	1,155,990
Stark	19,981	906	462,885	412,205
Warren	23,025	1,288	475,341	500,262
Webb (including Old Forge village)	268,491	1,274	2,026,710	2,132,959
Wilmurt	184,714	227	665,577	825,553
Winfield (including West Winfield village)	14,809	1,435	906,689	827,892
Total	885,773	64,109	$40,692,232	$40,692,232

NOTE.—For continuation of this table, see page 369.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Hamilton county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Arietta	79	.....	.....	$1,435 96
Benson	80	.....	.....	316 74
Hope	84	.....	.....	170 19
Indian Lake	80	.....	.....	1,202 24
Inlet	80	.....	.....	609 27
Lake Pleasant	80	$200	.....	942 05
Long Lake	80	960	.....	2,121 31
Morehouse	79	655	.....	877 09
Wells	82	3,750	.....	711 38
Total	.....	$5,565	.....	$8,386 23

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Herkimer county for the year 1918

Columbia	80	$4,000	.....	$742 57
Danube	77	800	.....	1,088 66
Fairfield (including part of Middleville village)	58	11,750	.....	1,111 00
Frankfort (including Frankfort village)	81	10,000	$181,266	5,278 74
German Flats (including Ilion and Mohawk villages)	66	17,000	500,566	11,422 15
Herkimer (including Herkimer village)	66	151,750	636,324	8,262 67
Litchfield	75	5,700	.....	491 72
Little Falls, city	69	248,025	432,191	9,913 01
Little Falls	68	2,100	.....	850 19
Manheim (including Dolgeville village)	67	15,000	116,952	3,258 72
Newport (including Newport vilage and part of Middleville village)	80	37,300	93,937	1,073 97
Norway	74	3,100	.....	310 17
Ohio	73	1,500	.....	140 77
Russia (including Cold Brook and Poland villages)	73	23,450	84,970	952 42
Salisbury	79	2,000	.....	1,099 09
Schuyler	68	.....	.....	1,526 26
Stark	78	8,000	.....	544 24
Warren	66	42,950	.....	660 50
Webb (including Old Forge village)	66	9,350	68,000	2,816 15
Wilmurt	56	250	.....	1,089 98
Winfield (including West Winfield village)	78	17,850	43,592	1,093 07
Total	.....	$611,875	$2,157,798	$53,726 05

NOTE.— For continuation of this table, see page 370.

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HAMILTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arietta	$65 79	$190 46	$7,199 41	.....
Benson	14 48	41 92	1,650 97	.....
Hope	7 76	22 47	996 47	.....
Indian Lake	55 16	159 68	6,113 47	.....
Inlet	27 91	80 80	3,048 45	.....
Lake Pleasant	43 16	124 97	4,948 73	.....
Long Lake	97 28	281 46	10,828 34	.....
Morehouse	40 23	116 48	4,526 34	.....
Wells	32 61	94 40	3,701 44	.....
Total	$384 38	$1,112 64	$43,013 62	.....

HERKIMER

Statement of the aggregate valuation of real

Columbia	$37 18	$98 52	$3,172 39	.....
Danube	54 51	144 44	4,614 71	.....
Fairfield (including part of Middleville village)	55 63	147 40	4,787 60	.....
Frankfort (including Frankfort village)	264 32	700 35	22,419 73	.....
German Flats (including Ilion and Mohawk villages)	571 94	1,515 42	48,478 75	.....
Herkimer (including Herkimer village)	413 73	1,096 24	36,066 30	.....
Litchfield	24 62	65 24	2,122 52	.....
Little Falls, city	496 37	1,315 20	43,741 73	$136,871 25
Little Falls	42 57	112 80	3,614 47	.....
Manheim (including Dolgeville village)	163 17	432 35	13,903 47	.....
Newport (including Newport village and part of Middleville village)	53 78	142 49	4,813 53	.....
Norway	15 53	41 15	1,335 30	.....
Ohio	7 05	18 68	606 67	.....
Russia (including Cold Brook and Poland villages)	47 69	126 36	4,199 89	.....
Salisbury	55 04	145 82	4,667 46	.....
Schuyler	76 42	202 49	6,461 61	.....
Stark	27 25	72 22	2,361 28	.....
Warren	33 08	87 63	3,103 44	.....
Webb (including Old Forge village)	141 02	373 63	11,989 39	.....
Wilmurt	54 58	144 62	4,616 35	.....
Winfield (including West Winfield village)	54 73	145 02	4,755 30	.....
Total	$2,690 21	$7,128 07	$231,831 83	$136,871 25

NOTE.— For continuation of this table, see page 371.

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— Continued

and personal estate in Hamilton county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arietta	$14,781 16	.....	$1,796 83	$25,469 61
Benson	3,927 35	.....	1,685 49	7,636 95
Hope	2,761 79	.....	1,503 30	5,461 98
Indian Lake	20,025 50	.....	9,177 90	36,733 95
Inlet	7,579 63	.....	2,820 00	14,166 06
Lake Pleasant	13.360 20	.....	4,103 04	23,522 15
Long Lake	39,276 22	.....	17,049 53	69,654 14
Morehouse	8,768 56	.....	1,789 09	16,117 79
Wells	15,127 84	.....	7,305 09	26,972 76
Total	$125,608 25	.....	$47,230 27	$225,735 39

— Continued

and personal estate in Herkimer county, etc.

Columbia	$5,407 97	.....	$5,018 11	$14,476 74
Danube	6,958 09	.....	7,328,93	20 189 34
Fairfield (including part of Middleville village)	14,081 36	$2,000 00	11,072 44	33,255 43
Frankfort (including Frankfort village)	17,379 44	25,473 78	45,944 05	117,460 41
German Flats (including Ilion and Mohawk villages)	21,986 90	96,047 36	107,710 53	287,733 05
Herkimer (including Herkimer village)	19,052 94	82,049 71	84,210 89	231,152 48
Litchfield	6,153 12	.....	3,310 12	12,167 34
Little Falls, city	.....	.....	68,023 90	260,361 46
Little Falls	6,257 74	.....	5,191 90	16,069 61
Manheim (including Dolgeville village)	11,555 80	28,369 13	26,029 83	83,712 47
Newport (including Newport village and part of Middleville village)	7,104 45	4,800 00	13,081 60	31,069 82
Norway	4,035 92	.....	4,779 50	10,517 57
Ohio	4,202 60	.....	5,572 23	10,548 00
Russia (including Cold Brook and Poland villages)	9,002 75	1,813 16	6,400 20	22,542 47
Salisbury	9,232 45	.....	11,583 73	26,783 59
Schuyler	10,307 42	.....	5,372 92	23,947 12
Stark	4,232 52	.....	5,753 72	12,991 23
Warren	6,010 47	.....	4,751 67	14,646 79
Webb (including Old Forge village)	20,523 41	.....	25,692 93	61,536 53
Wilmurt	12,329 70	.....	1,097 47	19,332 70
Winfield (including West Winfield village)	7,520 57	5,000 00	9,649 27	28,217 96
Total	$203,335 62	$245,553 14	$457,575 94	$1,338,712 11

NOTE.— For continuation of this table, see page 372.

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HAMILTON

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Arietta	.0294	$169 75	$255 77	.....	$518 31
Benson	.0401	.....	25	.....	420 72
Hope	.0504	169 75	50	.....	810 90
Indian Lake	.0506	424 38	80 30	.....	2,319 62
Inlet	.0386	174 60	50	.....	225 80
Lake Pleasant	.0414	339 49	344 95	.....	802 39
Long Lake	.0545	509 25	54 79	.....	1,664 36
Morehouse	.0304	169 75	.....	.....	391 17
Wells	.0606	175 81	153 45	.....	2,301 34
Total	.....	$2,132 78	$890 51	.....	$9,454 61

HERKIMER

Statement of the aggregate valuation of real

Columbia	.0222	$226 63	$41 21	.....	$1,515 64
Danube	.0220	.....	153 62	.....	1,418 73
Fairfield (including part of Middleville village)	.0465	306 75	81 61	.....	2,530 38
Frankfort (including Frankfort village)	.0251	3,778 24	530 71	$1,812 66	4,209 51
German Flats (including Ilion and Mohawk villages)	.0349	12,349 19	1,257 16	5,005 65	11,403 99
Herkimer (including Herkimer village)	.0385	10,864 93	1,109 41	6,363 23	12,150 46
Litchfield	.0298	171 50	22 95	.....	1,476 28
Little Falls, city	.0246	15,457 05	871 94	4,321 91	6,611 04
Little Falls	.0254	47 75	73 89	.....	1,023 67
Manheim (including Dolgeville village)	.0349	2,519 72	286 43	1,169 53	2,677 86
Newport (including Newport village and part of Middleville village)	.0318	519 40	68 73	939 37	3,106 78
Norway	.0415	.....	28 35	.....	1,383 95
Ohio	.0928	171 50	4 89	.....	1,302 33
Russia (including Cold Brook and Poland villages)	.0288	661 50	125 23	849 70	1,971 93
Salisbury	.0282	.....	49 58	.....	1,761 24
Schuyler	.0211	.....	130 73	.....	1,863 88
Stark	.0275	171 50	65 13	.....	1,837 86
Warren	.0282	171 50	193 81	.....	1,521 27
Webb (including Old Forge village)	.0302	600 25	528 60	680 00	2,057 52
Wilmurt	.0290	171 50	25 84	.....	740 11
Winfield (including West Winfield village)	.0305	.....	18 35	435 92	4,426 06
Total	.....	$48,188 91	$5,668 17	$21,577 97	$66,990 49

NOTE.— For conclusion of this table, see page 373.

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— Concluded

and personal estate in Hamilton county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Arietta		$943 83			
Benson		420 97			
Hope		981 15			
Indian Lake		2,824 30		$700	
Inlet		400 90	$4,500	1,919	
Lake Pleasant		1,486 83			
Long Lake		2,228 40	9,000		
Morehouse		550 92		1,500	
Wells		2,630 60	1,620	175	
Total		$12,477 90	$15,120	$4,294	
		County	125,000	108,242	
			$140,120	$112,536	

— Concluded

and personal estate in Herkimer county, etc.

Columbia		$1,783 48		$200	
Danube		1,572 35	$10,050		
Fairfield (including part of Middleville village)		2,918 74	29,587		
Frankfort (including Frankfort village)	$1,515 65	11,846 77	196,500		
German Flats (including Ilion and Mohawk villages)	230 00	30,245 99	783,800		$20,000
Herkimer (including Herkimer village)	115 00	30,603 03	191,900		
Litchfield		1,670 73	16,500		
Little Falls, city	50,874 23	78,136 17	478,790		
Little Falls		1,145 31			
Manheim (including Dolgeville village)	561 25	7,214 79	137,350		12,073
Newport (including Newport village and part of Middleville village)	25 00	4,659 28	31,667		
Norway		1,412 30		900	
Ohio		1,478 72			
Russia (including Cold Brook and Poland villages)		3,608 36	11,500		
Salisbury		1,810 82	4,000		
Schuyler		1,994 61	17,800		
Stark		2,074 49			
Warren		1,886 58	8,500		
Webb (including Old Forge village)		3,866 37	14,900		
Wilmurt		937 45	1,500		
Winfield (including West Winfield village)	1,796 46	6,676 79	27,500		
Total	$55,117 59	$197,543 13	$1,961,844	$1,100	
		County	772,000	20,104	
			$2,733,844	$21,204	$32,073

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JEFFERSON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Adams (including Adams village)	27,020	3,279	$1,882,591	$1,738,025
Alexandria (including Alexandria Bay village)	39,089	4,355	2,140,525	976,152
Antwerp (including Antwerp village)	61,018	2,762	1,567,385	1,494,728
Brownville (including Brownville, Dexter and Glen Park villages)	34,378	3,861	2,796,947	2,582,167
Cape Vincent (including Cape Vincent village)	34,022	2,514	1,707,702	1,576,566
Champion (including West Carthage village)	25,776	2,990	1,643,956	1,567,750
Clayton (including Clayton village)	47,497	3,976	2,208,675	2,083,396
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	43,311	3,487	2,210,148	2,084,785
Henderson (including Henderson village)	25,091	1,451	1,019,985	951,785
Hounsfield (including Sacketts Harbar village)	28,703	2,053	1,463,143	1,365,312
Le Ray (including part of Black River village)	40,823	2,540	1,548,155	1,444,639
Lorraine	24,499	993	510,710	476,562
Lyme (including Chaumont village)	33,823	1,869	1,613,308	1,465,931
Orleans	41,344	2,269	1,587,220	1,513,643
Pamelia	23,383	980	892,822	851,435
Philadelphia (including Philadelphia village)	21,800	1,593	1,274,395	1,176,533
Rodman	25,208	1,167	729,415	695,603
Rutland (including part of Black River village)	26,716	1,764	1,335,206	1,273,312
Theresa (including Theresa village)	40,912	2,060	1,174,261	1,095,745
Watertown, city	3,237	26,895	20,214,014	22,489,816
Watertown	22,335	1,179	933,313	890,048
Wilna (including Carthage village)	47,483	6,393	3,580,620	3,270,864
Worth	27,390	579	245,520	215,219
Total	745,658	81,009	$54,280,016	$54,280,016

NOTE.— For continuation of this table, see page 375.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Jefferson county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Adams (including Adams village)	94	$86,350	$337,138	$2,548 82
Alexandria (including Alexandria Bay village)	94	114,350	146,715	2,920 63
Antwerp (including Antwerp village)	91	29,050	57,410	2,128 86
Brownville (including Brownville, Dexter and Glen Park villages)	94	7,900	49,000	3,618 56
Cape Vincent (including Cape Vincent village)	94	51,525	.....	2,274 60
Champion (including West Carthage village)	91	16,800	.....	2,213 76
Clayton (including Clayton village)	92	22,150	176,000	2,941 65
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	92	67,270	.....	3,006 62
Henderson (including Henderson village)	93	54,705	.....	1,406 15
Hounsfield (including Sacketts Harbor village)	93	45,575	.....	1,971 13
Le Ray (including part of Black River village)	93	40,870	.....	2,075 39
Lorraine	93	7,500	.....	676 27
Lyme (including Chaumont village)	95	13,500	.....	2,066 90
Orleans	91	19,250	.....	2,141 59
Pamelia	91	12,250	.....	1,206 65
Philadelphia (including Philadelphia village)	94	23,880	42,585	1,677 08
Rodman	91	39,750	.....	1,027 35
Rutland (including part of Black River village)	91	3,500	.....	1,783 82
Theresa (including Theresa village)	93	45,800	96,825	1,594 84
Watertown, city	78	737,000	1,275,822	32,450 01
Watertown	91	19,125	.....	1,270 19
Wilna (including Carthage village)	95	84,150	407,868	4,687 26
Worth	99	.....	.....	300 68
Total	.....	$1,542,250	$2,589,363	$77,988 81

NOTE.— For continuation of this table, see page 376.

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JEFFERSON

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Adams (including Adams village)	$112 04	$287 81	$10,778 13	.....
Alexandria (including Alexandria Bay village)	128 39	329 80	12,350 80	.....
Antwerp (including Antwerp village)	93 58	240 39	9,002 56	.....
Brownville (including Brownville, Dexter and Glen Park villages)	159 07	408 60	15,302 24	.....
Cape Vincent (including Cape Vincent village)	99 99	256 85	9,618 85	.....
Champion (including West Carthage village)	97 31	249 98	9,361 59	.....
Clayton (including Clayton village)	129 31	332 17	12,439 68	.....
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	132 17	339 51	12,714 45	.....
Henderson (including Henderson village)	61 81	158 78	5,946 40	.....
Hounsfield (including Sacketts Harbor village)	86 65	222 58	8,335 60	.....
Le Ray (including part of Black River village)	91 23	234 35	8,776 47	.....
Lorraine	29 73	76 36	2,859 87	.....
Lyme (including Chaumont village)	90 86	233 39	8,740 56	.....
Orleans	94 14	241 83	9,056 42	.....
Pamelia	53 04	136 25	5,102 70	.....
Philadelphia (including Philadelphia village)	73 72	189 37	7,092 09	.....
Rodman	45 16	116 01	4,344 51	.....
Rutland (including part of Black River village)	78 41	201 43	7,543 48	.....
Theresa (including Theresa village)	70 11	180 09	6,744 31	.....
Watertown, city	1,426 46	3,664 31	137,225 20	$422,998 88
Watertown	55 84	143 43	5,371 45	.....
Wilna (including Carthage village)	206 05	529 29	19,821 90	.....
Worth	13 22	33 95	1,271 53	.....
Total	$3,428 29	$8,806 53	$329,800 79	$422,998 88

NOTE.— For continuation of this table, see page 377.

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— Continued

and personal estate in Jefferson county, etc.

CITY AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Adams (including Adams village)	$10,783 81	$10,133 79	$20,355 73	$55,000 13
Alexandria (including Alexandria Bay village)	9,649 12	19,711 00	26,895 01	71,984 75
Antwerp (including Antwerp village)	12,444 93	7,726 93	17,742 22	49,379 47
Brownville (including Brownville, Dexter and Glen Park villages)	14,084 38	22,228 24	32,384 46	88,185 55
Cape Vincent (including Cape Vincent village)	6,459 41	8,678 14	13,533 99	40,921 83
Champion (including West Carthage village)	11,727 00	12,819 22	21,311 55	57,780 41
Clayton (including Clayton village)	13,468 02	11,567 53	23,138 19	64,016 55
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	16,133 55	3,107 37	18,900 11	54,333 78
Henderson (including Henderson village)	7,572 67	1,070 43	9,140 12	25,356 36
Hounsfield (including Sacketts Harbor village)	10,126 74	3,476 96	12,657 76	36,877 42
Le Ray (including part of Black River village)	9,625 47	970 93	11,738 87	33,512 71
Lorraine	7,936 49	.....	4,888 85	16,467 57
Lyme (including Chaumont village)	10,039 84	2,290 47	11,718 53	35,180 55
Orleans	8,528 50	.....	11,914 89	31,977 37
Pamelia	5,190 74	.....	4,025 74	15,715 12
Philadelphia (including Philadelphia village)	9,711 94	4,755 73	8,481 80	31,981 73
Rodman	8,839 33	.....	7,149 61	21,521 97
Rutland (including part of Black River village)	10,400 90	2,912 81	4,179 40	27,100 25
Theresa (including Theresa village)	11,052 78	6,300 00	9,622 58	35,564 71
Watertown, city	.....	.....	151,482 26	749,247 12
Watertown	7,851 64	.....	6,529 61	21,222 16
Wilna (including Carthage village)	10,096 38	34,660 60	39,778 01	109,779 49
Worth	3,433 73	.....	2,614 84	7,667 95
Total	$215,157 37	$152,410 15	$470,184 13	$1,680,774 95

NOTE.— For conclusion of this table, see page 378.

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JEFFERSON

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Adams (including Adams village)	.0279	$73 50	$103 01	$3,371 38	$6,780 56
Alexandria (including Alexandria Bay village)	.0319	3,524 33	209 88	1,467 15	6,332 48
Antwerp (including Antwerp village)	.0309	.....	113 81	574 10	5,350 62
Brownville (including Brownville, Dexter and Glen Park villages)	.0314	.....	1,167 03	490 00	1,677 15
Cape Vincent (including Cape Vincent village)	.0232	2,045 76	54 42	.....	3,611 25
Champion (including West Carthage village)	.0347	.....	152 98	.....	3,939 80
Clayton (including Clayton village)	.0286	2,392 42	133 53	1,760 00	6,815 06
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	.0238	.....	110 55	.....	5,945 22
Henderson (including Henderson village)	.0235	.....	62 32	.....	2,320 20
Hounsfield (including Sacketts Harbor village)	.0244	780 94	86 41	.....	3,097 54
Le Ray (including part of Black River village)	.0210	4 90	128 63	.....	2,941 61
Lorraine	.0317	36 75	30 76	.....	2,247 82
Lyme (including Chaumont village)	.0216	.....	62 47	.....	3,699 11
Orleans	.0199	.....	83 47	.....	3,504 11
Pamelia	.0173	.....	354 70	.....	1,559 95
Philadelphia (including Philadelphia village)	.0246	525 52	99 32	425 85	2,404 26
Rodman	.0279	.....	35 32	.....	2,091 61
Rutland (including part of Black River village)	.0202	.....	54 24	.....	3,172 69
Theresa (including Theresa village)	.0291	1,033 90	59 76	968 25	3,427 59
Watertown, city	.0332	31,262 02	1,825 84	12,758 22	17,384 17
Watertown	.0222	.....	85 31	.....	1,668 75
Wilna (including Carthage village)	.0299	4,282 66	203 67	4,078 68	6,799 24
Worth	.0312	.....	20 42	.....	1,213 98
Total	.....	$45,962 70	$5,237 85	$25,893 63	$97,984 77

NOTE.— For conclusion of this table, see page 379.

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— Concluded

and personal estate in Jefferson county, etc.

CITY AND TOWNS	RECEIPTS — (*Concluded*)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, licenses, fees and water rents	Aggregate			
Adams (including Adams village)	$191 85	$10,520 30	.....	.....	.....
Alexandria (including Alexandria Bay village)	638 00	12,171 84	$63,872	.....	.....
Antwerp (including Antwerp village)	230 50	6,269 03	40,250	.....	.....
Brownville (including Brownville, Dexter and Glen Park villages)	318 87	3,653 05	13,000	.....	.....
Cape Vincent (including Cape Vincent village)	628 14	6,339 57	13,100	.....	.....
Champion (including West Carthage village)	3,935 12	8,027 90	22,000	.....	.....
Clayton (including Clayton village)	.....	11,101 01	9,000	.....	.....
Ellisburg (including Belleville, Ellisburg and Mannsville villages)	250 00	6,305 77	10,000	$5,951	.....
Henderson (including Henderson village)	.....	2,382 52	4,000	.....	.....
Hounsfield (including Sacketts Harbor village)	304 31	4,269 20	.....	.....	.....
Le Ray (including part of Black River village)	33 17	3,108 31	5,500	.....	.....
Lorraine	.....	2,315 33	.....	.....	.....
Lyme (including Chaumont village)	1 42	3,763 00	19,000	735	.....
Orleans	.....	3,587 58	.....	.....	.....
Pamelia	.....	1,914 65	.....	.....	.....
Philadelphia (including Philadelphia village)	293 59	3,748 54	40,150	.....	.....
Rodman	.....	2,126 93	.....	4,950	.....
Rutland (including part of Black River village)	99 52	3,326 45	22,595	2,272	.....
Theresa (including Theresa village)	2,162 87	7,652 37	.....	.....	.....
Watertown, city	34,144 90	97,375 15	1,373 235	.....	$12,765
Watertown	.....	1,754 06	.....	.....	.....
Wilna (including Carthage village)	1,184 00	16,548 25	26,000	570	.....
Worth	.....	1,234 40	.....	250	.....
Total	$44,416 26	$219,495 21	$1,661 702	$14,728	.....
		County	445,000	103,286	.....
			$2,106,702	$118,014	$12,765

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LEWIS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Croghan (including Croghan village)	111,202	2,972	$1,313,370	$1,295,907
Denmark (including Copenhagen village)	30,972	2,116	1,240,930	1,238,997
Diana (including Harrisville village)	83,566	2,439	639,930	631,422
Greig	58,527	758	220,850	221,806
Harrisburg	23,384	677	391,980	293,678
High Market	37,484	390	239,790	237,993
Lewis	39,705	733	204,415	207,774
Leyden (including Port Leyden village)	20,684	1,663	712,012	715,097
Lowville (including Lowville village)	21,890	4,104	2,356,910	2,365,616
Lyonsdale	42,316	1,024	340,338	343,859
Martinsburg	43,621	1,761	784,515	778,638
Montague	39,596	489	214,430	217,953
New Bremen	33,821	1,660	439,324	441,227
Osceola	55,273	467	421,090	428,009
Pinckney	22,617	804	299,986	299,500
Turin (including Turin village)	18,872	1,108	590,925	593,485
Watson	71,680	771	374,600	376,222
West Turin (including Constableville and Lyons Falls villages)	23,570	2,011	1,105,662	1,103,874
Total	778,780	25,947	$11,891,057	$11,891,057

LIVINGSTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Avon (including Avon village)	25,060	3,862	$3,026,737	$2,839,235
Caledonia (including Caledonia village)	24,909	2,102	2,721,083	2,664,548
Conesus	20,392	1,041	821,518	777,247
Geneseo (including Geneseo village)	27,026	3,348	3,031,522	3,147,821
Groveland	22,620	1,699	1,571,616	1,593,472
Leicester (including Leicester village)	19,606	1,811	1,935,699	1,833,219
Lima (including Lima village)	19,775	2,118	2,031,911	1,967,386
Livonia (including Livonia village)	23,645	2,999	2,485,721	2,378,801
Mount Morris (including Mount Morris village)	29,055	5,055	2,410,698	2,443,201
North Dansville (including Dansville village)	5,538	4,290	2,107,556	2,240,445
Nunda (including Nunda village)	23,034	2,289	1,368,441	1,404,145
Ossian	25,027	666	513,267	533,166
Portage	18,975	962	865,601	877,699
Sparta	17,236	894	803,460	889,029
Springwater	32,503	1,689	1,049,307	1,076,677
West Sparta	20,262	800	696,614	706,195
York	29,674	2,802	2,655,312	2,723,777
Total	384,337	38,427	$30,096,063	$30,096,063

NOTE.— For continuation of this table, see page 381.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Lewis county for the year 1918

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Croghan (including Croghan village)	85	$4,050	.....	$2,038 36
Denmark (including Copenhagen village)	84	33,681	$47,319	1,995 58
Diana (including Harrisville village)	85	.....	.....	990 08
Greig	84	3,550	.....	353 36
Harrisburg	84	2,100	.....	620 59
High Market	85	2,550	.....	377 15
Lewis	83	.....	.....	325 79
Layden (including Port Leyden village)	84	28,050	.....	1,165 26
Lowville (including Lowville village)	84	250,800	347,500	4,102 59
Lyonsdale	83	.....	.....	539 18
Martinsburg	85	.....	.....	1,220 92
Montague	83	1,900	.....	344 73
New Bremen	84	400	.....	692 47
Osceola	83	.....	.....	671 13
Pinckney	84	4,350	.....	476 45
Turin (including Turin village)	84	7,610	.....	942 52
Watson	84	.....	.....	589 92
West Turin (including Constableville and Lyons Falls villages)	84	18,630	.....	1,760 10
Total	.....	$357,671	$394,819	$19,206 18

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Livingston county for the year 1918

Avon (including Avon village)	90	$207,700	$121,619	$3,671 33
Caledonia (including Caledonia village)	86	7,500	33,858	3,136 47
Conesus	89	41,800	.....	947 79
Geneseo (including Geneseo village)	81	523,500	234,358	4,511 16
Groveland	83	10,000	.....	1,855 76
Leicester (including Leicester village)	89	21,725	.....	2,136 36
Lima (including Lima village)	87	16,300	38,651	2,329 72
Livonia (including Livonia village)	88	63,300	.....	2,813 78
Mount Morris (including Mount Morris village)	83	12,900	135,649	2,997 77
North Dansville (including Dansville village)	79	81,150	180,509	2,891 04
Nunda (including Nunda village)	82	21,000	.....	1,609 24
Ossian	81	.....	.....	616 18
Portage	83	.....	.....	987 39
Sparta	76	5,000	.....	1,092 57
Springwater	82	18,600	.....	1,264 48
West Sparta	83	3,710	.....	822 11
York	82	48,820	.....	3,191 63
Total	.....	$1,083,005	$744,639	$36,874 78

NOTE.— For continuation of this table, see page 382.

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LEWIS

Statement of the aggregate valuation of real

TOWNS	Taxes — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Croghan (including Croghan village)	$86 11	$270 44	$7,539 75	.....
Denmark (including Copenhagen village)	84 30	264 76	7,381 53	.....
Diana (including Harrisville village)	41 83	131 36	3,662 25	.....
Greig	14 93	46 88	1,304 07	.....
Harrisburg	26 22	82 34	2,295 51	.....
High Market	15 93	50 04	1,395 15	.....
Lewis	13 76	43 22	1,205 09	.....
Leyden (including Port Leyden village)	49 23	154 60	4,310 25	.....
Lowville (including Lowville village)	173 31	544 31	15,175 21	.....
Lyonsdale	22 78	71 54	1,994 38	.....
Martinsburg	51 58	161 98	4,516 10	.....
Montague	14 56	45 74	1,275 15	.....
New Bremen	29 25	91 87	2,561 44	.....
Osceola	28 35	89 04	2,482 45	.....
Pinckney	20 13	63 21	1,762 33	.....
Turin (including Turin village)	39 82	125 05	3,486 35	.....
Watson	24 92	78 27	2,182 09	.....
West Turin (including Constableville and Lyons Falls villages)	74 35	233 52	6,510 52	.....
Total	$811 36	$2,548 17	$71,039 62	.....

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village)	$153 15	$673 00	$16,154 18	.....
Caledonia (including Caledonia village)	130 79	574 73	13,799 76	.....
Conesus	79 59	173 96	4,171 35	.....
Geneseo (including Geneseo village)	188 78	829 57	19,861 04	.....
Groveland	77 51	340 58	8,167 23	.....
Leicester (including Leicester village)	89 66	393 99	9,410 65	.....
Lima (including Lima village)	97 75	429 54	10,261 93	.....
Livonia (including Livonia village)	118 04	518 70	12,393 72	.....
Mount Morris (including Mount Morris village)	125 27	550 49	13,194 67	.....
North Dansville (including Dansville village)	129 04	531 44	12,727 99	.....
Nunda (including Nunda village)	68 89	302 70	7,214 87	.....
Ossian	25 77	113 24	2,712 53	.....
Portage	42 42	186 42	4,368 59	.....
Sparta	43 21	189 89	4,472 32	.....
Springwater	52 94	232 64	5,567 54	.....
West Sparta	34 31	150 78	3,617 70	.....
York	134 02	588 90	14,148 89	.....
Total	$1,591 14	$6,780 57	$162,244 96	.....

NOTE.— For continuation of this table, see page 383.

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— Continued

and personal estate in Lewis county, etc.

TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Croghan (including Croghan village)	$15,280 36	$3,100 00	$10,309 96	$38,624 98
Denmark (including Copenhagen village)	14,062 87	3,100 00	14,310 71	41,199 75
Diana (including Harrisville village)	12,815 43	5,001 33	11,899 69	34,541 97
Greig	5,034 53	.....	3,104 14	9,857 91
Harrisburg	6,621 65	.....	5,529 18	15,175 49
High Market	5,778 54	.....	3,464 48	11,081 29
Lewis	5,864 90	.....	5,779 03	13,231 79
Leyden (including Port Leyden village)	10,634 80	2,034 63	11,296 89	29,645 66
Lowville (including Lowville village)	19,908 36	16,884 48	26,750 71	83,538 97
Lyonsdale	4,508 24	.....	3,942 98	11,079 10
Martinsburg	11,555 10	.....	10,003 20	27,508 88
Montague	3,779 47	.....	4,310 22	9,769 87
New Bremen	8,903 57	.....	12,251 72	24,530 32
Osceola	6,574 79	.....	3,660 61	13,506 37
Pinckney	5,859 44	.....	6,580 58	14,762 14
Turin (including Turin village)	8,456 82	1,635 96	7,046 77	21,733 29
Watson	7,321 48	.....	4,759 00	14,955 68
West Turin (including Constableville and Lyons Falls villages)	6,303 86	3,854 14	13,524 63	32,261 12
Total	$159,264 21	$35,610 54	$158,524 50	$447,004 58

— Continued

and personal estate in Livingston county, etc.

Avon (including Avon vil'age)	$9,460 84	$15,663 67	$25,563 59	$71,339 7
Caledonia (including Caledonia village)	10,274 53	5,195 34	17,106 48	50,218 10
Conesus	6,427 54	.....	5,978 57	17,778 80
Geneseo (including Geneseo village)	14,721 62	25,132 08	7,726 53	72,970 78
Groveland	12,364 92	.....	10,075 34	32,881 34
Leicester (including Leicester village)	14,257 93	970 00	12,352 63	39,611 22
Lima (including Lima village)	9,479 40	4,192 50	11,260 19	38,051 03
Livonia (including Livonia village)	13,668 45	6,156 80	22,955 87	58,625 36
Mount Morris (including Mount Morris village)	15,711 66	23,301 17	20,719 49	76,600 52
North Dansville (including Dansville village)	7,146 07	23,801 71	32,706 30	79,933 59
Nunda (including Nunda village)	11,353 07	9,687 40	18,454 90	48,691 07
Ossian	9,453 95	.....	4,320 28	17,241 95
Portage	8,774 39	.....	3,900 18	18,259 39
Sparta	7,219 50	.....	5,030 79	18,048 28
Springwater	8,636 52	.....	11,637 39	27,391 51
West Sparta	6,351 73	.....	4,734 35	15,710 98
York	12,089 65	.....	23,134 68	53,287 77
Total	$177,391 77	$114,100 67	$237,657 56	$736,641 45

NOTE.— For continuation of this table, see page 384.

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LEWIS

Statement of the aggregate valuation of real

TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Croghan (including Croghan village)	.0293	$1,459 85	$330 21	.....	$3,457 86
Denmark (including Copenhagen village)	.0322	800 25	135 15	$443 19	2,592 89
Diana (including Harrisville village)	.0539	858 45	86 04	.....	4,667 99
Greig	.0439	169 75	10 68	.....	2,783 52
Harrisburg	.0385	.....	39 11	.....	1,863 29
High Market	.0457	.....	9 00	.....	1,430 79
Lewis	.0647	169 75	62 61	.....	2,013 37
Leyden (including Port Leyden village)	.0400	514 10	53 36	.....	3,476 03
Lowville (including Lowville village)	.0320	2,622 96	255 29	3,475 00	1,039 47
Lyonsdale	.0325	255 73	20 28	.....	1,614 34
Martinsburg	.0350	509 25	80 58	.....	3,339 23
Montague	.0451	169 14	22 14	.....	1,672 26
New Bremen	.0557	339 50	29 70	.....	2,756 66
Osceola	.0320	.....	11 07	.....	1,174 42
Pinckney	.0485	169 75	31 48	.....	2,150 55
Turin (including Turin village)	.0363	174 60	42 30	.....	2,595 48
Watson	.0399	169 75	20 93	.....	1,670 18
West Turin (including Constableville and Lyons Falls villages)	.0286	679 00	43 10	.....	3,222 94
Total	.....	$9,062 44	$1,283 03	$3,918 19	$43,521 27

LIVINGSTON

Statement of the aggregate valuation of real

Avon (including Avon village)	.0220	$2,466 22	$490 04	$1,216 19	$1,480 21
Caledonia (including Caledonia village)	.0184	24 25	386 64	338 58	2,781 96
Conesus	.0206	339 50	151 41	.....	1,292 40
Geneseo (including Geneseo village)	.0205	24 25	152 35	2,343 58	5,035 06
Groveland	.0207	.....	58 81	.....	1,760 47
Leicester (including Leicester village)	.0202	36 38	44 87	.....	2,369 80
Lima (including Lima village)	.0185	509 25	184 17	386 51	1,331 22
Livonia (including Livonia village)	.0229	133 87	317 89	.....	4,466 90
Mount Morris (including Mount Morris village)	.0316	12 13	205 23	1,356 49	4,240 60
North Dansville (including Dansville village)	.0365	36 38	134 53	1,805 04	125 87
Nunda (including Nunda village)	.0350	48 50	321 52	.....	4,289 04
Ossian	.0335	.....	35 50	.....	1,657 20
Portage	.0210	.....	269 96	.....	1,265 24
Sparta	.0223	.....	42 24	.....	1,057 92
Springwater	.0256	.....	154 69	.....	3,360 39
West Sparta	.0224	.....	9 21	.....	2,013 93
York	.0196	18 19	122 74	.....	1,686 95
Total	.....	$3,648 92	$3,081 80	$7,446 39	$40,215 16

NOTE.— For conclusion of this table, see page 385.

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— Concluded

and personal estate in Lewis county, etc.

TOWNS	Receipts — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Croghan (including Croghan village)	$270 00	$5,517 92	$29,500	$1,000	.....
Denmark (including Copenhagen village)	106 00	4,077 48	27,490	.....	.....
Diana (including Harrisville village)	3,105 60	8,718 08	13,800	.....	.....
Greig	.....	2,963 95	.....	.....	.....
Harrisburg	.....	1,902 40	.....	.....	.....
High Market	.....	1,439 79	.....	.....	.....
Lewis	.....	2,245 73	400	.....	.....
Leyden (including Port Leyden village)	187 21	4,230 70	10,520	.....	$1,230
Lowville (including Lowville village)	685 00	8,077 72	58,350	.....	8,129
Lyonsdale	.....	1,890 35	.....	.....	.....
Martinsburg	.....	3,929 06	10,487	.....	.....
Montague	.....	1,864 15	.....	.....	.....
New Bremen	.....	3,125 86	1,000	.....	.....
Osceola	.....	1,185 49	.....	250	.....
Pinckney	.....	2,351 78	5,100	.....	.....
Turin (including Turin village)	62 00	2,874 38	12,460	.....	.....
Watson	.....	1,860 86	.....	.....	.....
West Turin (including Constableville and Lyons Falls villages)	1,729 53	5,674 57	28,080	.....	.....
Total	$6,145 34	$63,930 27	$197,187	.....	.....
		County	87,569	.....	.....
			$284,756	$1,250	$9,359

— Concluded

and personal estate in Livingston county, etc.

Avon (including Avon village)	$25 28	$5,677 94	.....	.....	.....
Caledonia (including Caledonia village)	33 00	3,564 43	$30,600	.....	.....
Conesus	.....	1,783 31	.....	.....	.....
Geneseo (including Geneseo village)	1,163 95	8,719 19	48,800	.....	.....
Groveland	.....	1,819 28	4,000	.....	.....
Leicester (including Leicester village)	42 61	2,493 66	3,000	.....	.....
Lima (including Lima village)	2,304 24	4,715 39	14,000	$1,000	.....
Livonia (including Livonia village)	10 00	4,928 66	26,150	.....	.....
Mount Morris (including Mount Morris village)	15,982 34	21,796 79	39,600	.....	.....
North Dansville (including Dansville village)	257 85	2,359 67	.....	.....	.....
Nunda (including Nunda village)	22 75	4,681 81	37,400	.....	.....
Ossian	.....	1,692 70	.....	.....	.....
Portage	.....	1,535 20	12,500	.....	.....
Sparta	.....	1,100 16	.....	.....	.....
Springwater	.....	3,515 08	7,100	.....	.....
West Sparta	.....	2,023 14	.....	390	.....
Yotk	.....	1,827 88	24,150	.....	.....
Total	$19,842 02	$74,234 29	$247,300	$1,390	.....
		County	84,000	6,473	.....
			$331,300	$7,863	.....

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MADISON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Brookfield (including Brookfield village)	47,238	2,330	$1,335,997	$1,184,560
Cazenovia (including Cazenovia village)	28,991	3,867	2,615,291	2,524,903
De Ruyter (including De Ruyter village)	18,498	1,267	576,489	582,083
Eaton (including Morrisville village)	25,642	2,561	1,177,510	1,196,347
Fenner	18,956	836	471,870	386,038
Georgetown	23,868	989	460,457	378,220
Hamilton (including Hamilton village and part of Earlville village)	23,775	3,651	1,950,617	2,006,845
Lebanon	24,680	1,116	730,560	718,940
Lenox (including Canastota and Wampsville villages)	21,220	5,517	2,521,138	2,893,379
Lincoln	15,087	950	483,140	496,440
Madison (including Madison village)	24,448	1,836	1,211,734	1,137,508
Nelson	26,680	1,230	629,805	550,037
Oneida, city	11,783	9,461	5,113,436	5,280,839
Smithfield	14,392	904	459,850	396,088
Stockbridge (including Munnsville village)	18,863	1,544	824,672	825,513
Sullivan (including Chittenango village)	45,028	3,683	2,143,630	2,148,455
Total	389,149	41,742	$22,706,196	$22,706,196

NOTE.— For continuation of this table, see page 387.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Madison county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law.	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Brookfield (including Brookfield village)	91	$46,300	.....	$1,597 94
Cazenovia (including Cazenovia village)	84	129,300	$62,392	3,406 02
De Ruyter (including De Ruyter village)	78	4,850	35,213	766 33
Eaton (including Morrisville village)	80	10,100	90,014	1,613 84
Fenner	99	9,750	.....	520 75
Georgetown	99	19,250	.....	459 62
Hamilton (including Hamilton village and part of Earlville village)	79	71,000	185,746	2,707 17
Lebanon	82	61,200	.....	863 60
Lenox (including Canastota and Wampsville villages)	71	7,600	192,213	3,903 08
Lincoln	79	7,100	.....	669 68
Madison (including Madison village)	86	46,135	.....	1,399 57
Nelson	93	1,750	.....	682 63
Oneida, city	78	359,200	167,288	7,123 69
Smithfield	94	500	.....	534 31
Stockbridge (including Munnsville village)	81	8,700	.....	1,113 59
Sullivan (including Chittenango village)	81	109,600	.....	2,898 20
Total	.....	$892,335	$732,866	$30,260 02

NOTE.— For continuation of this table, see page 388.

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MADISON

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brookfield (including Brookfield village)	$86 25	$296 77	$7,783 71	.....
Cazenovia (including Cazenovia village)	183 85	543 77	14,261 97	.....
De Ruyter (including De Ruyter village)	41 36	132 69	3,480 32	.....
Eaton (including Morrisville village)	87 11	312 85	8,205 47	.....
Fenner	28 11	94 30	2,473 20	.....
Georgetown	24 81	110 44	2,896 66	.....
Hamilton (including Hamilton village and part of Earlville village)	146 12	539 29	14,144 46	.....
Lebanon	46 61	159 57	4,185 16	.....
Lenox (including Canastota and Wampsville villages)	210 67	761 68	19,977 40	.....
Lincoln	36 15	152 04	3,987 73	.....
Madison (including Madison village)	75 54	232 90	6,108 84	.....
Nelson	36 85	119 59	3,136 57	.....
Oneida, city	384 52	1,280 14	33,575 58	$121,076 31
Smithfield	28 84	111 34	2,920 11	.....
Stockbridge (including Munnsville village)	60 11	197 68	5,184 82	.....
Sullivan (including Chittenango village)	156 44	519 20	13,617 86	.....
Total	$1,633 34	$5,564 25	$145,939 83	$121,076 31

NOTE.— For continuation of this table, see page 389.

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— Continued

and personal estate in Madison county, etc.

CITY AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brookfield (including Brookfield village)	$18,305 80	$1,100 00	$16,269 76	$45,440 23
Cazenovia (including Cazenovia village)	16,911 25	13,173 53	20,286 15	68,766 54
De Ruyter (including De Ruyter village)	8,693 94	5,318 91	3,372 28	21,805 83
Eaton (including Morrisville village)	10,474 83	1,943 28	16,125 56	38,762 94
Fenner	5,610 63	.....	6,832 95	15,550 94
Georgetown	4,670 03	.....	4,941 44	13,103 00
Hamilton (including Hamilton village and part of Earlville village)	12,263 61	9,671 87	30,232 56	69,765 08
Lebanon	9,261 62	.....	7,104 23	21,620 79
Lenox (including Canastota and Wampsville villages)	16,936 05	31,240 45	32,699 70	105,729 03
Lincoln	4,758 60	.....	2,472 85	12,077 05
Madison (including Madison village)	9,601 85	1,948 51	10,199 21	29,566 39
Nelson	12,422 98	.....	7,733 79	24,132 41
Oneida, city	.....	.....	58,786 07	222,226 31
Smithfield	3,578 01	.....	5,115 74	12,288 35
Stockbridge (including Munnsville village)	7,674 86	1,490 21	9,645 99	25,367 26
Sullivan (including Chittenango village)	18,225 83	3,469 94	21,021 40	59,968 87
Total	$159,389 80	$69,356 70	$252,839 68	$786,660 02

NOTE.— For continuation of this table, see page 390.

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MADISON

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Brookfield (including Brookfield village)	.0328	$29 40	$58 45	.....	$5,786 57
Cazenovia (including Cazenovia village)	.0250	9 80	148 52	$623 92	2,000 83
De Ruyter (including De Ruyter village)	.0375	4 90	150 24	352 13	3,808 76
Eaton (including Morrisville village)	.0226	4 90	82 41	900 14	1,850 93
Fenner	.0323	.....	26 30	.....	1,668 93
Georgetown	.0273	.....	27 10	.....	2,465 26
Hamilton (including Hamilton village and part of Earlville village)	.0344	.....	217 16	1,857 46	5,233 49
Lebanon	.0273	.....	50 44	.....	2,135 84
Lenox (including Canastota and Wampsville villages)	.0418	122 99	556 86	1,922 14	2,363 33
Lincoln	.0246	171 50	51 23	.....	687 56
Madison (including Madison village)	.0235	543 90	76 66	.....	2,642 38
Nelson	.0382	.....	49 43	.....	2,741 56
Oneida, city	.0350	10,112 79	265 61	1,672 88	9,571 44
Smithfield	.0266	176 40	57 64	.....	1,571 38
Stockbridge (including Munnsville village)	.0304	520 63	34 72	.....	3,227 55
Sullivan (including Chittenango village)	.0265	.....	254 23	.....	3,995 15
Total	.....	$11,697 21	$2,107 00	$7,328 67	$51,750 96

NOTE.— For conclusion of this table, see page 391.

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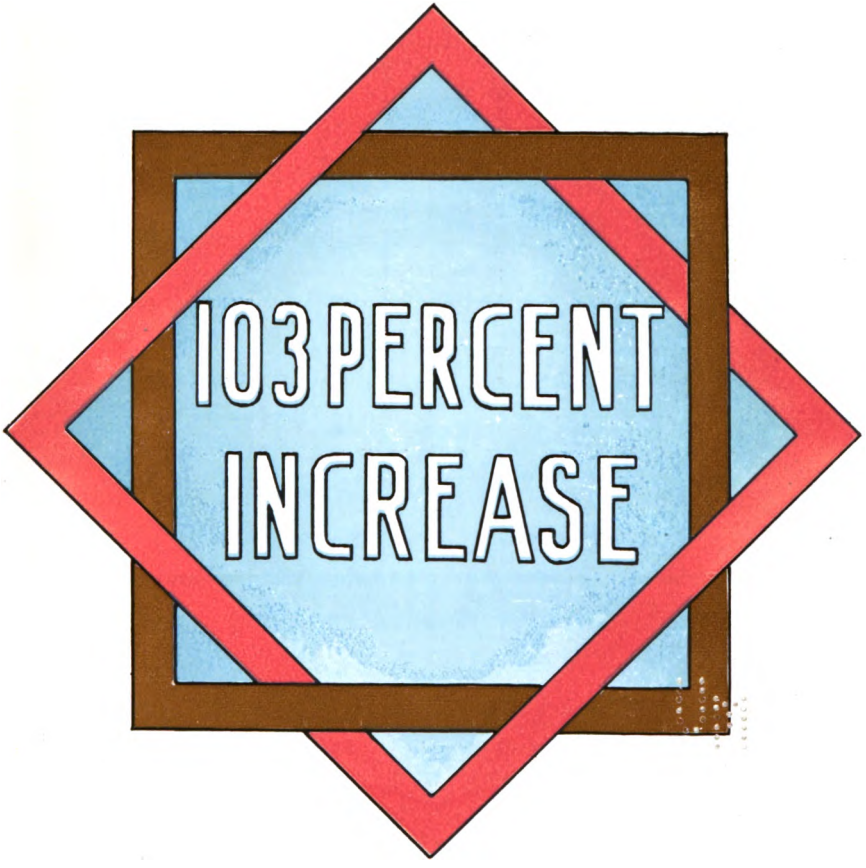
WHAT ONE TOWN OF NEW YORK STATE DID IN 1918 IN ASSESSING REAL ESTATE



The Town of Porter, Niagara County, Increased Its Real Estate Assessment from $1,568,332 in 1917 to $3,187,658 in 1918

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— Concluded

and personal estate in Madison county, etc.

CITY AND TOWNS	RECEIPTS — (*Concluded*)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Brookfield (including Brookfield village)	.....	$5,874 42	$4,150	.....	.....
Cazenovia (including Cazenovia village)	.....	2,783 07	.....	$200	.....
De Ruyter (including De Ruyter village)	$176 02	4,492 05	44,000	1,982	.....
Eaton (including Morrisville village)	94 00	2,932 38	12,000	.....	.....
Fenner	.....	1,695 23	.....	.....	.....
Georgetown	.....	2,492 36	11,000	.....	.....
Hamilton (including Hamilton village and part of Earlville village)	2,635 50	9,943 61	94,800	2,350	.....
Lebanon	.....	2,186 28	5,725	.....	.....
Lenox (including Canastota and Wampville villages)	548 01	5,513 33	154,000	.....	.....
Lincoln	.....	910 29	.....	.....	.....
Madison (including Madison village)	.....	3,262 94	7,400	.....	.....
Nelson	.....	2,790 99	31,000	800	.....
Oneida, city	.....	21,622 72	276,042	.....	.....
Smithfield	.....	1,805 42	.....	.....	.....
Stockbridge (including Munnsville village)	45 00	3,827 90	.....	.....	.....
Sullivan (including Chittenango village)	219 62	4,469 00	.....	.....	.....
Total	$3,718 15	$76,601 99	$640 117	.....	.....
		County	195,000	.....	.....
			$835,117	$5,332	.....

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MONROE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Brighton	10,078	2,974	$5,669,220	$5,167,841
Chili	24,775	2,050	2,846,530	2,679,398
Clarkson	20,607	1,657	1,655,207	1,541,270
Gates	11,237	5,498	6,367,169	6,126,512
Greece	29,743	10,794	10.810,232	10,401,643
Hamlin	26,647	2,458	2,877,380	2,650,812
Henrietta	21,732	2,083	2,731,060	2,489,528
Irondequoit	9,439	4,603	5,989,605	5,577,308
Menden (including Honeoye Falls village)	23,827	2,896	2,835,072	2,697,939
Ogden (including Spencerport village)	22,198	2,800	3,112,788	2,837,497
Parma (including Hilton village)	25,451	3,268	3,192,827	3,178,085
Penfield	22,328	2,967	2,227.972	2,120,205
Perinton (including Fairport village and part of East Rochester village)	21,148	7,338	6,800,280	6,198,870
Pittsford (including Pittsford village and part of East Rochester village)	14,644	4,703	4,804,430	4,473,715
Riga (including Churchville village)	21,383	1,840	2,825,604	2,659,702
Rochester, city	16,603	248,465	271,072,724	276,169,880
Rush	17,145	1,578	2,320,613	2,115,380
Sweden (including Brockport village)	20,644	4,635	4,619,345	4,210,815
Webster (including Webster village)	20,439	4,389	3,933,929	3,586,017
Wheatfield (including Scottsville village)	18,406	2,314	2,418,426	2,227,996
Total	398,474	319,310	$349,110,413	$349,110,413

MONTGOMERY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Amsterdam, city	2,675	34,319	$17,937,069	$18,867,099
Amsterdam (including Fort Johnson and Hagaman villages)	17,414	3,375	2,684,181	2,624,174
Canajoharie (including Canajoharie village)	23,349	4,023	2,232,483	2,066,676
Charleston	25,679	898	344,660	285,040
Florida	28,311	1,912	1,424,428	1,392,569
Glen (including Fultonville village)	21,572	2,065	1,361,045	1,037,368
Minden (including Fort Plain village)	27,870	4,629	2,545,316	2,425,289
Mohawk (including Fonda village)	19,037	2,575	2,202,482	2,065,089
Palatine (including Nelliston and Palatine Bridge villages)	21,760	2,449	1,749,086	1,867,737
Root	30,025	1,327	897,058	788,302
Saint Johnsville (including Saint Johnsville village)	9,497	3,458	1,864,488	1,822,,953
Total	224,514	61,030	$35,242,296	$35,242,296

NOTE.— For continuation of this table, see page 393.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Monroe county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Brighton	95	.....	.....	$5,604 55
Chili	92	$3,500	.....	2,909 62
Clarkson	93	47,300	.....	1,722 81
Gates	90	25,700	.....	6,672 10
Greece	90	46,550	.....	11,331 12
Hamlin	94	32,800	.....	2,910 39
Henrietta	95	20,600	.....	2,722 25
Irondequoit	93	31,000	.....	6,082 24
Mendon (including Honeoye Falls village)	91	36,200	.....	2,965 19
Ogden (including Spencerport village)	95	10,500	$48,000	3,088 67
Parma (including Hilton village)	87	23,600	86,945	3,472 24
Penfield	91	4,800	.....	2,304 58
Perinton (including Fairport village and part of East Rochester village)	95	48,100	100,160	6,774 87
Pittsford (including Pittsford village and part of East Rochester village)	93	13,500	.....	4,866 41
Rigi (including Churchill village)	92	72,400	29,635	2,962 98
Rochester, city	85	2,559,750	7,944,291	302,283 66
Rush	95	9,750	.....	2,304 71
Sweden (including Brockport village)	95	54,350	196,178	4,625 59
Webster (including Webster village)	95	29,250	.....	3,920 77
Wheatland (including Scottsville village)	94	38,800	.....	2,458 35
Total	.....	$3,108,450	$8,405,209	$381,983 10

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Montgomery county for the year 1918

Amsterdam, city	.....	$317,950	$1,294,411	$26,619 77
Amsterdam (including Fort Johnson and Hagaman villages)	.....	6,950	.....	3,704 79
Canajoharie (including Canajoharie village)	.....	29,250	278,366	2,919 07
Charleston	.....	5,000	.....	402 80
Florida	.....	3,000	.....	1,964 28
Glen (including Fultonville village)	.....	10,450	59,325	1,462 02
Minden (including Fort Plain village)	.....	123,900	472,183	3,421 33
Mohawk (including Fonda village)	.....	7,300	134,058	2,914 10
Palatine (including Nelliston and Palatine Bridge villages)	.....	35,350	.....	2,635 62
Root	.....	10,551	.....	1,113 92
Saint Johnsville (including Saint Johnsville village)	.....	11,400	126,888	2,570 97
Total	.....	$561,101	$2,365,231	$49,728 67

NOTE.—For continuation of this table, see page 394.

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MONROE

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brighton	$255 35	$1,030 57	$15,450 54	.....
Chili	132 57	535 02	8,021 19	.....
Clarkson	78 50	316 79	4,749 42	.....
Gates	303 99	1,226 87	18,393 56	.....
Greece	516 27	2,083 58	31,237 46	.....
Hamlin	132 60	535 17	8,023 32	.....
Henrietta	124 03	500 57	7,504 65	.....
Irondequoit	277 12	1,118 41	16,767 42	.....
Menden (including Honeoye Falls village)	135 10	545 24	8,174 39	.....
Ogden (including Spencerport village)	140 73	567 95	8,514 79	.....
Parma (including Hilton village)	158 20	638 48	9,572 23	.....
Penfield	105 00	423 77	6,353 23	.....
Perinton (including Fairport village and part of East Rochester village)	308 68	1,245 77	18,676 86	.....
Pittsford (including Pittsford village and part of East Rochester village)	221 72	894 84	13,415 64	.....
Riga (including Churchville village)	135 00	544 84	8,168 29	.....
Rochester, city	13,772 59	55,584 23	833,331 19	$3,714,423 81
Rush	105 01	423 79	6,353 60	.....
Sweden (including Brockport village)	210 75	850 56	12,751 77	.....
Webster (including Webster village)	178 64	720 96	10,808 74	.....
Wheatland (including Scottsville village)	112 01	452 05	6,777 15	.....
Total	$17,403 86	$70,239 46	$1,053 045,44	$3,714,423 81

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city	$1,402 26	$3,531 77	$171,296 00	$292,360 38
Amsterdam (including Fort Johnson and Hagaman villages)	195 16	491 53	23,840 00	.....
Canajoharie (including Canajoharie village)	153 77	387 29	18,784 00	.....
Charleston	21 22	53 44	2,592 00	.....
Florida	103 47	260 61	12,640 00	.....
Glen (including Fultonville village)	77 02	193 97	9,408 00	.....
Minden (including Fort Plain village)	180 23	453 92	22,016 00	.....
Mohawk (including Fonda village)	153 50	386 63	18,752 00	.....
Palatine (including Nelliston and Palatine Bridge villages)	138 84	349 68	16,960 00	.....
Root	58 68	147 79	7,168 00	.....
Saint Johnsville (including Saint Johnsville village)	135 43	341 10	16,544 00	.....
Total	$2,619 58	$6,597 73	$320,000 00	$292,360 38

NOTE.— For continuation of this table, see page 395.

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— Continued

and personal estate in Monroe county, etc.

CITY AND TOWNS	Taxes — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brighton	$44,327 33	.....	$16,045 55	$82,713 89
Chili	16,066 42	.....	7,699 33	35,364 15
Clarkson	10,691 58	.....	5,106 95	22,666 05
Gates	34,186 01	.....	6,834 19	67,616 72
Greece	111,258 15	.....	13,885 83	170,312 41
Hamlin	12,748 21	.....	8,132 60	32,482 29
Henrietta	14,245 17	.....	8,760 16	33,856 83
Irondequoit	40,812 69	.....	32,443 28	97,501 16
Mendon (including Honeoye Falls village)	15,269 72	$10,780 00	13,756 17	51,625 81
Ogden (including Spencerport village)	12,509 38	9,664 51	17,983 34	52,469 37
Parma (including Hilton village)	17,911 87	10,013 44	18,977 74	60,744 20
Penfield	18,055 89	.....	13,754 76	40,997 23
Perinton (including Fairport village and part of East Rochester village)	37,989 73	39,327 25	61,316 99	165,640 15
Pittsford (including Pittsford village and part of East Rochester village)	28,324 25	24,000 35	22,891 00	94,614 21
Riga (including Churchville village)	12,999 54	2,900 00	11,972 63	39,683 28
Rochester, city	.....	.....	2,220,553 34	7,139,948 82
Rush	13,547 43	.....	7,865 93	30,600 47
Sweden (including Brockport village)	13,836 61	49,913 05	13,528 10	95,716 43
Webster (including Webster village)	17,453 73	9,500 00	23,999 28	66,582 12
Wheatland (including Scottsville village)	17,660 71	3,803 01	13,754 38	45,017 66
Total	$489,894 42	$159,901 61	$2,539,261 55	$8,426,153 25

— Continued

and personal estate in Montgomery county, etc.

Amsterdam, city	.....	.....	$175,908 78	$671,118 9[illegible]
Amsterdam (including Fort Johnson and Hagaman villages)	$5,300 00	$4,729 25	14,470 99	52,731 72
Canajoharie (including Canajoharie village)	5,300 00	23,313 29	23,351 76	74,209 18
Charleston	2,800 00	.....	3,846 97	9,716 43
Florida	6,900 00	.....	8,318 42	30,186 78
Glen (including Fultonville village)	3,600 00	6,112 83	9,552 57	30,406 41
Minden (including Fort Plain village)	5,750 00	18,408 43	29,861 50	80,091 41
Mohawk (including Fonda village)	7,300 00	10,000 00	20,098 43	59,604 66
Palatine (including Nelliston and Palatine Bridge villages)	8,550 00	7,496 82	12,541 50	48,672 46
Root	5,000 00	.....	6,831 36	20,319 75
Saint Johnsville (including Saint Johnsville village)	3,100 00	25,760 00	17,528 48	65,979 98
Total	$53,600 00	$95,820 62	$322,310 76	$1,143,037 74

NOTE.— For continuation of this table, see page 396.

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MONROE

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Brighton	.0145	$1,500 00	$1,083 50	.....	$1,648 30
Chili	.0124	.....	480 58	.....	1,469 31
Clarkson	.0133	.....	94 74	.....	1,272 69
Gates	.0105	4,000 00	790 69	.....	2,569 19
Greece	.0156	6,961 25	916 13	.....	4,675 93
Hamlin	.0111	.....	183 20	.....	1,661 61
Henrietta	.0123	606 25	411 61	.....	1,561 63
Irondequoit	.0161	3,650 00	687 41	.....	2,349 27
Mendon (including Honeoye Falls village)	.0179	.....	312 12	.....	4,314 06
Ogden (including Spencerport village)	.0168	5 00	485 60	$480 00	6,585 72
Parma (including Hilton village)	.0188	.....	94 97	869 45	3,524 18
Penfield	.0183	1,500 00	127 10	.....	2,259 37
Perinton (including Fairport village and part of East Rochester village)	.0241	10 00	1,307 72	1,001 60	8,391 84
Pittsford (including Pittsford village and part of East Rochester village)	.0196	.....	712 58	.....	1,938 72
Riga (including Churchville village)	.0136	.....	284 19	296 35	2,154 90
Rochester, city	.0265	293,014 37	26,916 37	79,442 91	138,495 36
Rush	.0131	.....	344 82	.....	1,368 20
Sweden (including Brockport village)	.0204	3,084 17	557 75	1,961 78	3,839 24
Webster (including Webster village)	.0168	2,188 75	348 94	.....	2,370 88
Wheatland (including Scottsville village)	.0183	.....	180 63	.....	2,470 88
Total	.....	$316,539 79	$36,320 65	$84,052 09	$194,944 18

MONTGOMERY

Statement of the aggregate valuation of real

Amsterdam, city	.0372	$35,747 82	$763 47	$12,814 67	$17,926 94
Amsterdam (including Fort Johnson and Hagaman villages)	.0195	683 16	150 12	.....	2,394 84
Canajoharie (including Canajoharie village)	.0328	2,661 93	105 35	2,755 82	3,965 72
Charleston	.0277	.....	14 40	.....	1,632 83
Florida	.0211	514 50	78 09	.....	1,730 21
Glen (including Fultonville village)	.0221	690 90	40 51	587 32	2,326 57
Minden (including Fort Plain village)	.0298	3,331 39	136 60	4,674 60	6,068 09
Mohawk (including Fonda village)	.0269	1,554 53	145 23	1,327 17	2,790 83
Palatine (including Nelliston and Palatine Bridge villages)	.0274	686 00	121 56	.....	2,354 51
Root	.0223	343 00	54 82	.....	1,948 28
Saint Johnsville (including Saint Johnsville village)	.0351	2,366 70	75 40	1,256 19	417 24
Total	.....	$48,579 93	$1,665 53	$23,415 77	$42,647 56

NOTE.—For conclusion of this table, see page 397.

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— Concluded

and personal estate in Monroe county, etc.

CITY AND TOWNS	RECEIPTS — (Concluded) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Brighton	.....	$4,231 80	$139,050	$30,000	.....
Chili	.....	1,969 89	.....	1,500	.....
Clarkson	.....	1,368 43	.....	400	.....
Gates	.....	7,350 88	89,591	.....	.....
Greece	.....	12,573 31	126,500	.....	.....
Hamlin	.....	1,844 81	8,000	.....	.....
Henrietta	.....	2,579 39	.....	.....	.....
Irondequoit	.....	6,686 68	78,497	.....	.....
Mendon (including Honeoye Falls village)	$675 02	5,301 20	39,800	500	.....
Ogden (including Spencerport village)	11,584 04	19,120 36	49,995	.....	.....
Parma (including Hilton village)	3,937 65	8,426 25	56,020	1,950	.....
Penfield	.....	3,877 47	24,166	1,500	.....
Perinton (including Fairport village and part of East Rochester village)	17,086 70	27,797 86	294,667	.....	.....
Pittsford (including Pittsford village and part of East Rochester village)	16,283 50	18,034 80	151,053	.....	.....
Riga (including Churchville village)	90 33	3,825 77	2,000	.....	.....
Rochester, city	432,520 83	970,389 84	22,154,825	.....	$1,953,745
Rush	.....	1,653 02	8,000	.....	.....
Sweden (including Brockport village)	51,963 18	61,406 12	324,900	.....	19,370
Webster (including Webster village)	545 27	5,458 84	42,127	250	2,868
Wheatland (including Scottsville village)	100 00	2,751 51	1,200	.....	.....
Total	$534,786 52	$1,166,643 23	$23,600,091	.....	.....
		County	425,000	.....	.....
			$24,025,091	$36,100	$1,975,983

— Concluded

and personal estate in Montgomery county, etc.

Amsterdam, city	.....	$66,352 90	$1,003,000	.....	$98,000
Amsterdam (including Fort Johnson and Hagaman villages)	.....	3,227 62	6,514	.....	.....
Canajoharie (including Canajoharie village)	$13,224 48	22,713 30	198,000	.....	.....
Charleston	.....	1,647 23	.....	.....	.....
Florida	.....	2,322 80	14,500	.....	.....
Glen (including Fultonville village)	.....	3,645 30	30,870	.....	.....
Minden (including Fort Plain village)	147 00	14,349 68	52,799	.....	.....
Mohawk (including Fonda village)	504 85	6,322 61	33,000	.....	.....
Palatine (including Nelliston and Palatine Bridge villages)	6 00	3,168 07	24,500	.....	.....
Root	.....	2,346 10	2,600	.....	.....
Saint Johnsville (including Saint Johnsville village)	142 25	4,257 78	129,620	.....	.....
Total	$14,024 58	$130,353 39	1,495,403	.....	.....
		County	208,000	$119,502	.....
			$1,703,403	$119,502	$98,000

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NASSAU

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Glen Cove, city	4,480	10,983	$7,399,555	$7,399,555
Hempstead (including Cdearhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynnbrook, Rockville Center and Woodsburg villages)	52,480	63,271	68,430,337	68,430,337
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	35,200	23,687	32,656,667	32,656,667
Oyster Bay (including Farmingdale and Sea Cliff villages)	65,280	18,884	26,373,693	26,373,693
Total	157,440	116,825	$134,860,252	$134,860,252

BOROUGHS OF

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several boroughs

Bronx	26,017	615,600	$731,808,972	$731,808,972
Brooklyn	49,709	1,798,513	1,865,123,952	1,865,123,952
Manhattan	14,038	2,137,747	5,115,811,621	5,115,811,621
Queens	75,082	396,727	604,827,476	604,827,476
Richmond	36,600	98,634	110,750,732	110,750,732
Total	201,446	5,047,221	$8,428,322,753	$8,428,322,753

NOTE.— For continuation of this table, see page 399.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Nassau county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Glen Cove, city	50	$288,350	.....	$13,729 80
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages)	50	467,050	$1,113,746	123,528 08
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	50	1,616,450	517,244	61,226 80
Oyster Bay (including Farmingdale and Sea Cliff villages)	50	858,750	403,058	48,485 11
Total	.....	$3,230,600	$2,034,048	$246,969 79

GREATER NEW YORK

of taxes levied, receipts other than taxes, indebtedness and sinking of the city of New York for the year 1918

Bronx	.....	$12,674,400	$1,285,328	$695,016 77
Brooklyn	.....	44,907,205	8,306,130	1,773,026 43
Manhattan	.....	291,286,700	414,213,692	5,340,702 77
Queens	.....	10,934,300	2,626,217	562,320 66
Richmond	.....	2,610,175	684,067	92,689 75
Total	.....	$362,412,780	$427,115 434	$8,463,756 38

NOTE.— For continuation of this table, see page 400.

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NASSAU

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Glen Cove, city	$926 04	$1,870 44	$113,623 79	$134,047 49
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages)	8,331 64	16,828 54	858,611 08	.....
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	4,129 59	8,341 08	461,561 82	.....
Oyster Bay (including Farmingdale and Sea Cliff villages)	3,270 19	6,605 25	393,147 77	.....
Total	$16,657 46	$33,645 31	$1,826,944 46	$134,047 49

BOROUGHS OF GREATER

Statement of the aggregate valuation of real

Bronx	$127 22	.....	.....	$13,202 527 10
Brooklyn	50,092 20	.....	.....	33,583,685 92
Manhattan	982 78	.....	.....	93,556 823 11
Queens	47,412 13	.....	.....	10,833 972 24
Richmond	7,808 82	.....	.....	1,863 731 08
Total	$106,423 15	.....	.....	$153,040,739 45

NOTE.— For continuation of this table, see page 401.

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— Continued

and personal estate in Nassau county, etc.

CITY AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Glen Cove, city	.....	.....	$100,585 06	$364,782 62
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages)	$178,835 65	$352,514 90	657,455 30	2,196,105 19
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	241,787 84	39,877 82	414,789 99	1,231 714 94
Oyster Bay (including Farmingdale and Sea Cliff villages)	95,406 05	37,284 23	167,241 67	751,440 27
Total	$516,029 54	$429,676 95	$1,340,072 02	$4,544,042 02

NEW YORK — Continued

and personal estate in the city of New York, etc.

Bronx	.....	.....	$42,501,156 04	.....
Brooklyn	.....	.....		
Manhattan	.....	.....		
Queens	.....	.....		
Richmond	.....	.....		
Total	.....	.....	$42,501,156 04	$204,112,075 02

NOTE.— For continuation of this table, see page 402.

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NASSAU

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Glen Cove, city	.0450	$912 50	.....	.....	$6,297 52
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages)	.0318	68,997 88	.....	$11,137 42	55,775 79
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	.0359	25,174 17	.....	5,172 40	21,088 82
Oyster Bay (including Farmingdale and Sea Cliff villages)	.0275	33,778 33	.....	4,030 66	16,468 64
Total	.....	$128,862 88	$52,476 19	$20,340 48	$99,630 77

BOROUGHS OF GREATER

Statement of the aggregate valuation of real

Bronx	.0240	$519,957 90	$53,801 44	$12,853 28	$2,392,121 25
Brooklyn	.0240	1,839,706 23	377,541 71	83,061 30	
Manhattan	.0236	3,116,048 96	527,154 31	4,142,136 92	
Queens	.0241	399,357 87	76,595 44	26,262 17	
Richmond	.0246	132,473 47	24,025 61	6,840 67	
Total	.....	$6,007,544 43	$1,059,118 51	$4,271,154 34	$2,392,121 25

NOTE.— For conclusion of this table, see page 403.

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— Concluded

and personal estate in Nassau county, etc.

CITY AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Glen Cove, city	$8,410 10	$15,620 12	$256,896	.....	.....
Hempstead (including Cedarhurst, East Rockaway, Floral Park, Freeport, Hempstead, Lawrence, Long Beach, Lynbrook, Rockville Center and Woodsburg villages)	68,967 48	204,878 57	2,304,302	.....	$12,314
North Hempstead (including Great Neck Estates, Mineola, Plandome, Saddle Rock and Sands Point villages)	4,485 16	55,920 55	1,867,300	.....	.....
Oyster Bay (including Farmingdale and Sea Cliff villages)	12,652 15	66,929 78	225,374	.....	.....
Total	$94,514 89	$395,825 21	$4,653,872	.....	.....
		County	3,020,914	$605,927	.....
			$7,674,786	$605,927	$12,314

NEW YORK — Concluded

and personal estate in the city of New York, etc.

Bronx, Brooklyn, Manhattan, Queens, Richmond	$33,395,693 72	$47,125,632 25	$1,506,555,569	$49,321,500	$442,024,899
Total	$33,395,693 72	$47,125,632 25	$1,506 555,569	$49,321,500	$442,024,899

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NIAGARA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Cambria	24,086	1,892	$2,554,870	$2,564,130
Hartland	32,010	2,783	2,775,113	2,910,564
Lewiston (including Lewiston village)	22,885	3,276	2,854,550	3,886,975
Lockport, city	5,250	18,693	11,829,086	16,990,517
Lockport	27,370	2,077	2,116,594	3,150,754
Newfane	31,319	4,537	5,547,379	5,765,176
Niagara Falls, city	6,970	42,257	86,754,605	78,061,760
Niagara (including La Salle village)	7,431	2,738	4,140,129	4,469,032
North Tonawanda, city	5,760	13,498	13,956,115	13,596,806
Pendleton	16,219	1,323	1,196,540	1,530,763
Porter (including Youngstown village)	19,725	2,504	3,187,658	2,788,294
Royalton (including Middleport village)	41,569	5,006	5,872,902	6,603,327
Somerset (including Barker village)	22,862	2,420	3,101,910	3,277,635
Wheatfield	17,010	1,936	1,325,715	1,968,635
Wilson (including Wilson village)	29,487	3,216	3,845,660	3,494,458
Total	309,953	104,158	$151,058,826	$151,058,826

NOTE.— For continuation of this table, see page 405.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Niagara county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Cambria	94	$500	.....	$2,458 73
Hartland	89	3,750	.....	2,793 98
Lewiston (including Lewiston village)	69	3,500	.....	3,729 83
Lockport, city	65	25,790	$1,049,184	16,313 69
Lockport	63	250	.....	3,020 90
Newfane	90	3,200	30,856	5,530 20
Niagara Falls, city	104	104,000	1,261,270	74,938 25
Niagara (including La Salle village)	87	12,000	.....	4,296 01
North Tonawanda, city	96	82,500	680,518	13,114 47
Pendleton	73	.....	.....	1,467 56
Porter (including Youngstown village)	107	42,500	32,243	2,713 91
Royalton (including Middleport village)	83	20,500	86,143	6,350,33
Somerset (including Barker village)	89	.....	52,424	3,142 30
Wheatfield	63	2,760	.....	1,830 00
Wilson (including Wilson village)	103	75,000	35,446	3,422 07
Total	.....	$376,250	$3,228,084	$145,182 23

NOTE.— For continuation of this table, see page 406.

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NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Cambria	$144 70	$452 11	$9,037 26	.....
Hartland	164 43	513 76	10,269 48	.....
Lewiston (including Lewiston village)	219 50	685 85	13,709 28	.....
Lockport, city	960 08	2,999 78	59,962 19	$205,615 68
Lockport	177 78	555 49	11,103 53	.....
Newfane	325 46	1,016 90	20,326 65	.....
Niagara Falls, city	4,410 18	13,779 72	275,441 08	982,458 11
Niagara (including La Salle village)	252 82	789 95	15,790 29	.....
North Tonawanda, city	771 80	2,411 51	48,203 24	150,372 82
Pendleton	86 37	269 86	5,394 11	.....
Porter (including Youngstown village)	159 72	499 04	9,975 17	.....
Royalton (including Middleport village)	373 72	1,167 70	23,341 09	.....
Somerset (including Barker village)	184 93	577 81	11,549 76	.....
Wheatfield	111 23	347 53	6,946 82	.....
Wilson (including Wilson village)	201 39	629 25	12,578 08	.....
Total	$8,544 11	$26,696 26	$533,628 03	$1,338,446 61

NOTE.— For continuation of this table, see page 407.

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— Continued

and personal estate in Niagara county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Cambria	$14,495 78	.....	$5,892 51	$32,481 09
Hartland	12,948 19	.....	8,322 90	35,012 74
Lewiston (including Lewiston village)	22,314 18	$6,906 68	14,172 06	61,737 38
Lockport, city	.....	.....	132,552 50	418,403 92
Lockport	15,047 14	.....	8,964 30	38,869 14
Newfane	24,213 44	.....	21,105 07	72,517 72
Niagara Falls, city	.....	.....	283,106 74	1,634,134 08
Niagara (including La Salle village)	7,526 90	20,000 84	28,262 11	76,918 92
North Tonawanda, city	.....	.....	120,000 00	334,873 84
Pendleton	6,518 51	.....	6,810 38	20,546 79
Porter (including Youngstown village)	14,141 92	1,469 43	12,313 06	41,272 25
Royalton (including Middleport village)	23,521 24	15,083 73	34,029 61	103,867 42
Somerset (including Barker village)	18,261 85	5,001 03	15,837 08	54,554 76
Wheatfield	11,983 44	.....	6,369 96	27,648 98
Wilson (including Wilson village)	22,785 63	3,100 00	16,630 83	59,347 25
Total	$193,758 22	$51,561 71	$714,369 11	$3,012,186 28

NOTE.— For continuation of this table, see page 408.

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NIAGARA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Cambria	.0127	$350 00	$345 83	.....	$1,444 48
Hartland	.0125	.....	184 06	.....	2,254 75
Lewiston (including Lewiston village)	.0216	2,382 50	483 85	.....	2,462 28
Lockport, city	.0372	21,068 75	1,406 89	$10,491 84	14,034 97
Lockport	.0183	1,200 00	339 95	.....	2,119 87
Newfane	.0130	.....	205 40	308 56	4,270 65
Niagara Falls, city	.0150	47,773 11	11,552 66	12,612 69	25,734 61
Niagara (including La Salle village)	.0185	1,580 00	1,403 03	.....	2,246 91
North Tonawanda, city	.0249	13,496 25	1,213 67	6,805 18	8,852 07
Pendleton	.0171	350 00	156 77	.....	1,160 72
Porter (including Youngstown village)	.0127	980 00	157 29	322 43	2,249 36
Royalton (including Middleport village)	.0176	3,078 75	433 24	861 44	3,409 41
Somerset (including Barker village)	.0175	.....	132 87	524 24	3,022 58
Wheatfield	.0208	531 25	119 83	.....	2,115 69
Wilson (including Wilson village)	.0151	.....	161 70	354 47	4,803 25
Total	.....	$92,790 61	$18,297 04	$32,280 85	$80,181 60

NOTE.— For conclusion of this table, see page 409.

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— Concluded

and personal estate in Niagara county, etc.

CITIES AND TOWNS	RECEIPTS — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Cambria	.....	$2,149 31	$28,388	.....	.....
Hartland	.....	2,438 81	18,563	.....	.....
Lewiston (including Lewiston village)	.....	5,328 63	109,500	.....	.....
Lockport, city	$22,984 70	69,987 15	879,413	.....	.....
Lockport	.....	3,659 82	32,000	.....	.....
Newfane	.....	4,784 61	97,513	.....	.....
Niagara Falls, city	1,625,157 15	1,722,830 22	3,561,219	.....	.....
Niagara (including La Salle village)	22,881 33	28,111 27	111,180	.....	$834
North Tonawanda, city	74,182 27	104,549 44	550,500	.....	.....
Pendleton	.....	1,667 49	.....	.....	.....
Porter (including Youngstown village)	2,227 51	5,936 59	18,000	.....	.....
Royalton (including Middleport village)	55 16	7,838 00	122,000	.....	.....
Somerset (including Barker village)	126 03	3,805 72	46,943	.....	.....
Wheatfield	.....	2,766 77	26,015	$2,500	.....
Wilson (including Wilson village)	.....	5,319 42	65,200	.....	.....
Total	$1,747,614 15	$1,971,164 25	$5,676,434	$2,500	$834

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ONEIDA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Annsville	$35,568	1,450	359,757	$359,757
Augusta (including Oriskany Falls village)	16,390	2,056	647,487	647,487
Ava	22,369	659	138,610	138,610
Boonville (including Boonville village)	42,810	3,260	1,219,070	1,216,570
Bridgewater (including Bridgewater village)	14,402	862	447,827	452,827
Camden (including Camden village)	33,800	3,359	1,108,812	1,103,812
Deerfield	21,847	1,836	499,827	479,827
Florence	32,340	970	144,895	144,895
Floyd	23,034	702	260,510	255,510
Forestport (including Forestport village)	49,216	1,170	436,159	436,159
Kirkland (including Clinton village)	18,935	4,781	1,979,412	1,979,412
Lee	27,488	1,313	399,213	399,213
Marcy	19,685	1,260	641,253	641,253
Marshall	19,216	1,814	815,559	820,559
New Hartford (including New Hartford village)	14,402	7,864	4,183,192	4,198,192
Paris (including Clayville village)	19,054	3,018	1,147,549	1,147,549
Remsen (including Remsen village)	22,089	983	427,232	427,232
Rome, city	41,657	21,926	11,673,891	11,673,891
Sangerfield (including Waterville village)	21,490	2,032	1,123,811	1,123,811
Steuben	25,534	839	331,902	326,902
Trenton (including Holland Patent, Prospect and Trenton villages)	25,956	2,671	1,055,710	1,075,710
Utica, city	10,554	80,589	52,802,463	52,802,463
Vernon (including Sherrill City, Oneida Castle and Vernon villages)	23,708	3,841	1,701,141	1,701,141
Verona	41,007	3,752	1,707,279	1,707,279
Vienna	35,853	1,931	534,034	534,034
Western	30,357	1,150	381,871	384,371
Westmoreland	25,074	2,115	1,007,537	992,537
Whitestown (including Oriskany, Whitesboro and Yorkville villages)	15,700	9,128	4,374,394	4,374,394
Total	729,535	167,331	$91,550,397	$91,550,397

NOTE.— For continuation of this table, see page 411.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oneida county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Annsville	.....	.....	.....	$322 29
Augusta (including Oriskany Falls village)	.....	$112,250	$109,240	680 61
Ava	.....	650	.....	124 76
Boonville (including Boonville village)	.....	52,900	161,173	1,137 25
Bridgewater (including Bridgewater village)	.....	11,200	.....	415 70
Camden (including Camden village)	.....	33,105	117,137	1,112 57
Deerfield	.....	.....	.....	429 86
Florence	.....	1,290	.....	130 97
Floyd	.....	5,000	.....	233 38
Forestport (including Forestport village)	.....	2,495	.....	392 97
Kirkland (including Clinton village)	.....	28,100	52,500	1,802 89
Lee	.....	.....	.....	357 63
Marcy	.....	.....	.....	574 46
Marshall	.....	8,600	.....	742 79
New Hartford (including New Hartford village)	.....	288,000	.....	4,018 90
Paris (including Clayville village)	.....	14,300	.....	1,040 83
Remsen (including Remsen village)	.....	7,750	42,000	389 69
Rome, city	.....	133,750	389,893	10,577 73
Sangerfield (including Waterville village)	.....	34,645	227,851	1,037 79
Steuben	.....	2,650	.....	295 23
Trenton (including Holland Patent, Prospect and Trenton villages)	.....	11,900	63,000	974 32
Utica, city	.....	680,800	5,532,980	51,325 21
Vernon (including Sherrill City, Oneida Castle and Vernon villages)	.....	15,250	126,650	1,537 61
Vernon	.....	3,150	.....	1,532 72
Vienna	.....	.....	.....	478 48
Western	.....	6,360	.....	350 03
Westmoreland	.....	13,300	.....	901 07
Whitestown (including Oriskany, Whitesboro and Yorkville villages)	.....	14,300	.....	4,095 13
Total	.....	$1,481,745	$6,822,424	$87,012 87

NOTE — For continuation of this table, see page 412.

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ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (Continued)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Annsville	$22 37	$67 14	$2,583 72	.....
Augusta (including Oriskany Falls village)	47 24	141 79	5,456 31	.....
Ava	8 66	25 99	1,000 14	.....
Boonville (including Boonville village)	78 94	236 92	9,117 13	.....
Bridgewater (including Bridgewater village)	28 85	86 60	3,332 57	.....
Camden (including Camden village)	77 23	231 78	8,919 25	.....
Deerfield	29 84	89 55	3,446 04	.....
Florence	9 09	27 28	1,049 88	.....
Floyd	16 20	48 62	1,870 94	.....
Forestport (including Forestport village)	27 28	81 86	3,150 34	.....
Kirkland (including Clinton village)	125 14	375 59	14,453 54	.....
Lee	24 82	74 50	2,867 08	.....
Marcy	39 87	119 68	4,605 38	.....
Marshall	51 56	154 74	5,954 89	.....
New Hartford (including New Hartford village)	278 96	837 24	32,219 11	.....
Paris (including Clayville village)	72 26	216 82	8,344 21	.....
Remsen (including Remsen village)	27 06	81 18	3,123 98	.....
Rome, city	734 24	2,203 62	84,800 59	$103,053 00
Sangerfield (including Waterville village)	72 05	216 20	8,319 86	.....
Steuben	20 50	61 50	2,366 88	.....
Trenton (including Holland Patent, Prospect and Trenton villages)	67 64	202 98	7,811 05	.....
Utica, city	3,562 65	10,692 41	411,468 85	990,367 82
Vernon (including Sherrill City, Oneida Castle and Vernon villages)	106 74	320 32	12,326 85	.....
Verona	106 38	319 31	12,287 63	.....
Vienna	33 22	99 67	3,835 36	.....
Western	24 31	72 92	2,806 18	.....
Westmoreland	62 56	187 72	7,223 77	.....
Whitestown (including Oriskany, Whitesboro and Yorkville villages)	284 27	853 13	32,830 28	.....
Total	$6,039 93	$18,127 07	$697,571 81	$1,093,440 82

NOTE.— For conclusion of this table, see page 413.

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— Continued

and personal estate in Oneida county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Annsville	$11,325 32	.....	$7,738 84	$22,659 68
Augusta (including Oriskany Falls village)	6,614 86	$3,437 05	11,409 06	27,786 92
Ava	5,864 06	.....	3,395 84	10,419 45
Boonville (including Boonville village)	14,155 87	9,726 00	17,520 02	51,972 13
Bridgewater (including Bridgewater village)	5,624 02	692 58	5,128 81	15,309 12
Camden (including Camden village)	13,380 86	10,000 00	19,614 20	53,335 89
Deerfield	8,150 23	.....	*.....	12,145 52
Florence	6,091 63	.....	4,161 00	11,469 35
Floyd	5,266 94	.....	4,192 01	11,628 02
Forestport (including Forestport village)	4,657 20	2,498 95	6,514 17	17,322 77
Kirkland (including Clinton village)	12,735 74	6,985 80	30,869 14	68,347 34
Lee	12,322 79	.....	5,621 66	21,263 48
Marcy	8,772 73	.....	*.....	14,112 12
Marshall	8,490 83	.....	5,126 67	20,523 43
New Hartford (including New Hartford village)	46,896 06	10,958 79	*.....	95,269 06
Paris (including Clayville village)	9,813 79	2,300 39	19,447 91	41,236 22
Remsen (including Remsen village)	7,186 02	1,678 10	8,443 23	20,929 26
Rome, city	.....	.....	151,437 62	352,806 30
Sangerfield (including Waterville village)	9,444 92	7,170 41	16,317 14	42,578 37
Steuben	5,237 55	.....	4,878 79	12,860 45
Trenton (including Holland Patent, Prospect and Trenton villages)	23,092 93	5,702 59	22,012 42	59,863 93
Utica, city	.....	.....	545,765 00	2,013,201 94
Vernon (including Sherrill City, Oneida Castle and Vernon villages)	12,034 82	3,271 64	34,618 21	64,216 19
Verona	20,464 03	.....	17,822 39	52,532 46
Vienna	14,708 71	.....	3,513 24	27,668 63
Western	10,038 08	.....	7,574 86	20,866 32
Westmoreland	12,459 64	.....	8,198 02	30,662 78
Whitestown (including Oriskany, Whitesboro and Yorkville villages)	33,825 15	31,852 39	*.....	108,740 35
Total	$335,654 78	$96,274 69	$966,322 19	$3,300,444 16

* No report.

NOTE.— For conclusion of this table, see page 414.

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ONEIDA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Annsville	.0613	$350 00	$95 23	.....	$3,367 45
Augusta (including Oriskany Falls, village)	.0365	705 00	85 31	$1,092 40	4,209 36
Ava	.0748	25 00	41 21	.....	1,793 83
Boonville (including Boonville village)	.0408	1,935 00	154 93	1,611 73	5,991 06
Bridgewater (including Bridgewater village)	.0333	175 00	12 33	.....	1,641 55
Camden (including Camden village)	.0467	25 00	92 34	1,171 37	5,806 82
Deerfield	.0242	184 33	75 58	.....	1,254 27
Florence	.0784	175 00	48 58	.....	2,393 09
Floyd	.0437	.....	25 69	.....	1,311 24
Forestport (including Forestport village)	.0394	350 00	95 90	.....	2,060 32
Kirkland (including Clinton village)	.0338	2,966 25	184 59	525 00	6,132 25
Lee	.0532	350 00	115 47	.....	3,090 88
Marcy	.0220	175 00	121 77	.....	1,811 27
Marshall	.0249	175 00	140 41	.....	1,793 99
New Hartford (including New Hartford village)	.0212	5,220 42	854 42	.....	6,449 14
Paris (including Clayville village)	.0354	1,918 75	129 32	.....	3,603 53
Remsen (including Remsen village)	.0481	.....	34 08	420 00	2,614 53
Rome city	.0422	25,152 92	1,179 51	3,898 93	14,171 11
Sangerfield (including Waterville village)	.0367	1,480 00	58 12	2,278 51	3,960 36
Steuben	.0384	.....	34 82	.....	2,526 07
Trenton (including Holland Patent, Prospect and Trenton villages)	.0560	875 00	234 03	630 00	5,765 66
Utica, city	.0371	150,517 34	9,676 40	55,329 80	47,019 43
Vernon (including Sherrill City, Oneida Castle and Vernon villages	.0374	1,862 50	476 58	1,266 50	4,727 28
Verona	.0307	1,863 75	203 71	.....	5,110 36
Vienna	.0518	962 50	100 33	.....	2,862 09
Western	.0537	.....	23 45	.....	3,751 83
Westmoreland	.0297	.....	103 11	.....	3,334 93
Whitestown (including Oriskany, Whitesboro and Yorkville villages)	.0347	7,230 00	734 93	.....	4,662 60
Total	.....	$204,673 76	$15,132 15	$68,224 24	$153,216 30

NOTE.— For conclusion of this table, see page 415.

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— Concluded

and personal estate in Oneida county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Annsville	.....	$3,812 68	.....	.....	.....
Augusta (including Oriskany Falls village)	$1,758 92	7,850 99	$25,200	.....	.....
Ava	.....	1,860 04	.....	.....	.....
Boonville (including Boonville village)	230 17	9,922 89	99.000	$5,500	$5,477
Bridgewater (including Bridgewater village)	.....	1,828 88	1,900	360	.....
Camden (including Camden village)	.....	7,095 53	20,000	.....	.....
Deerfield	.....	1,514 18	.....	.....	.....
Florence	.....	2,616 67	.....	100	.....
Floyd	.....	1,336 93	.....	.....	.....
Forestport (including Forestport village)	2 00	2,508 22	.....	.....	.....
Kirkland (including Clinton village)	26 20	9,834 29	34,000	.....	.....
Lee	.....	3,556 35	.....	.....	.....
Marcy	.....	2,108 04	13,512	.....	.....
Marshall	.....	2,109 40	.....	.....	.....
New Hartford (including New Hartford village)	.....	12,523 98	177,660	.....	.....
Paris (including Clayville village)	4,110 95	9,762 55	39,400	.....	.....
Remsen (including Remsen village)	122 52	3,191 13	7,736	.....	.....
Rome, city	124,377 27	168,779 74	970,239	.....	93,784
Sangerfield (including Waterville village)	5 00	7,781 99	49,500	.....	.....
Steuben	.....	2,560 89	.....	.....	.....
Trenton (including Holland Patent, Prospect and Trenton villages)	143 00	7,647 69	1,800	.....	.....
Utica, city	241,730 84	504,273 81	2,967,184	.....	294,229
Vernon (including Sherrill City, Oneida Castle and Vernon villages)	3 02	8,335 88	66,172	.....	.....
Verona	.....	7,177 82	.....	.....	.....
Vienna	.....	3,924 92	.....	.....	.....
Western	.....	3,775 28	.....	.....	.....
Westmoreland	.....	3,438 04	4,231	519	.....
Whitestown (including Oriskany, Whitesboro and Yorkville villages)	272 00	12,899 53	188,122	.....	.....
Total	$372,781 89	$814,028 34	$4,665,656	$6,479	.....
		County....	748,000	32,033	.....
			$5,413,656	$38,512	$393,490

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ONONDAGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Camillus (including Camillus village)	21,500	3,031	$3,536,870	$3,436,999
Cicero	21,000	2,689	1,597,340	1,627,346
Clay	29,500	2,661	2,042,158	1,981,481
De Witt (including East Syracuse and Eastwood villages)	23,000	8,806	6,460,400	6,692,130
Elbridge (including Elbridge and Jordan villages)	22,200	3,039	2,494,320	2,509,611
Fabius (including Fabius village)	30,000	1,570	1,043,091	955,226
Geddes (including Solvay village)	5,160	6,739	9,661,019	11,079,076
La Fayette	22,200	1,447	1,064,630	980,450
Lysander (including part of Baldwinsville village)	38,000	4,630	3,270,796	3,371,123
Manlius (including Fayetteville, Manlius and Minoa villages)	30,300	6,301	4,164,382	4,455,144
Marcellus (including Marcellus village)	18 900	2,927	1,932,135	1,898,039
Onondaga	39,500	6,267	4,072,532	4,144,976
Otisco	15,260	1,058	552,925	549,571
Pompey	39,000	2,344	1,517,100	1,437,192
Salina (including Liverpool village)	8,446	3,958	3,135,978	2,975,523
Skaneateles (including Skaneateles village)	23,600	4,619	3,064,220	3,159,795
Spafford	18,160	1,082	637,552	649,588
Syracuse, city	12,165	145,293	156,417,616	154,618,733
Tully (including Tully village)	15,600	1,574	1,121,600	1,185,874
Van Buren (including part of Baldwinsville village)	21,600	3,370	2,522,733	2,601,521
Total	455,191	213,405	$210,309,397	$210,309,397

ONTARIO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

Bristol	22,556	1,143	$675,545	$691,687
Canadice	18,135	556	392,782	357,568
Canandaigua, city	2,000	7,501	4,859,583	4,926,627
Canandaigua	35,168	2,140	2,151,194	2,117,879
East Bloomfield (including East Bloomfield and Holcomb villages)	20,709	1,975	1,626,200	1,651,923
Farmington	24,466	1,585	1,824,475	1,775,951
Geneva, city	3,400	13,232	10,789,957	10,842,135
Geneva	11,355	1,386	1,681,356	1,657,030
Gorham	29,189	2,114	2,334,880	2,374,301
Hopewell	21,474	1,416	1,572,166	1,535,982
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	22,015	5,411	4,334,131	4,374,552
Naples (including Naples village)	23,745	2,285	827,817	798,490
Phelps (including Phelps village and part of Clifton Springs village)	37,597	4,891	4,126,207	4,154,259
Richmond	25,328	1,208	892,987	860,862
Seneca	30,162	3,001	2,665,984	2,706,227
South Bristol	24,409	964	405,060	361,873
Victor (including Victor village)	22,047	2,617	2,821,691	2,821,691
West Bloomfield	15,687	1,203	1,138,158	1,111,136
Total	384,042	54,628	$45,120,173	$45,120,173

NOTE.— For continuation of this table, see page 417.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Onondaga county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Camillus (including Camillus village)	83	$51,000	.....	$3,888 70
Cicero	79	6,950	.....	1,822 02
Clay	83	28,100	.....	2,240 42
De Witt (including East Syracuse and Eastwood villages)	77	11,100	.....	7,473 36
Elbridge (including Elbridge and and Jordan villages)	80	25,750	.....	2,826 61
Fabius (including Fabius village)	88	44,900	.....	1,115 00
Geddes (including Solvay village)	70	845,000	$98,093	13,294 04
La Fayette	88	9,000	.....	1,103 08
Lysander (including part of Baldwinsville village)	78	25,375	239,859	3,786 69
Manlius (including Fayetteville, Manlius and Minoa villages)	75	95,000	.....	5,072 89
Marcellus (including Marcellus village)	82	20,950	34,000	2,139 42
Onondaga	79	4,000	34,284	4,625 63
Otisco	81	12,500	.....	626 60
Pompey	85	14,600	.....	1,618 55
Salina (including Liverpool village)	85	.....	.....	3,317 35
Skaneateles (including Skaneateles village)	78	58,800	206,519	3,588 35
Spafford	79	5,900	.....	730 75
Syracuse, city	81	2,412,403	4,592,932	175,074 70
Tully (including Tully village)	76	13,000	55,015	1,336 57
Van Buren (including part of Baldwinsville village)	78	500	.....	2,900 93
Total	.....	$3,684,828	$5,260,702	$238,581 66

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Ontario county for the year 1918

Bristol	80	$9,100	.....	$824 38
Canadice	92	2,000	.....	422 98
Canandaigua, city	80	298,650	$427,225	6,146 80
Canandaigua	83	29,950	.....	2,526 62
East Bloomfield (including East Bloomfield and Holcomb villages)	80	60,750	67,200	2,014 72
Farmington	84	3,000	.....	2,092 68
Geneva, city	81	124,500	817,407	12,900 68
Geneva	83	72,600	.....	2,034 66
Gorham	80	36,300	.....	2,835 73
Hopewell	83	5,500	.....	1,813 34
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	81	61,900	31,306	5,218 85
Naples (including Naples village)	85	53,000	.....	1,001 66
Phelps (including Phelps village and part of Clifton Springs village)	81	35,000	38,533	4,928 07
Richmond	85	4,600	.....	1,018 10
Seneca	80	30,050	.....	3,218 84
South Bristol	91	750	.....	426 58
Victor (including Victor village)	82	30,750	.....	3,355 49
West Bloomfield	84	14,700	.....	1,324 39
Total	.....	$873,100	$1,381,671	$54,104 57

NOTE.— For continuation of this table, see page 418.

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ONONDAGA

Statement of the aggregate valuation of real

CITY AND TOWNS	Taxes — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Camillus (including Camillus village)	$231 04	$715 12	$17,240 40	.....
Cicero	108 25	335 09	8,077 96	.....
Clay	133 11	412 03	9,932 91	.....
De Witt (including East Syracuse and Eastwood villages)	444 00	1,374 27	33,132 58	.....
Elbridge (including Elbridge and Jordan villages)	167 93	519 82	12,531 73	.....
Fabius (including Fabius village)	66 25	205 08	4,943 40	.....
Geddes (including Solvay village)	789 82	2,444 59	58,938 07	.....
La Fayette	65 54	202 89	4,890 63	.....
Lysander (including part of Baldwinsville village)	224 98	696 36	16,788 14	.....
Manlius (including Fayetteville, Manlius and Minoa villages)	301 39	932 86	22,490 35	.....
Marcellus (including Marcellus village)	127 11	393 45	9,485 14	.....
Onondaga	274 82	850 62	20,507 47	.....
Otisco	37 23	115 27	2,778 19	.....
Pompey	96 16	297 68	7,175 88	.....
Salina (including Liverpool village)	197 09	610 05	14,707 35	.....
Skaneateles (including Skaneateles village)	213 19	659 89	15,908 80	.....
Spafford	43 42	134 43	3,239 93	.....
Syracuse, city	10,401 41	32,191 83	776,170 55	$2,364,568 68
Tully (including Tully village)	79 41	245 83	5,925 77	.....
Van Buren (including part of Baldwinsville village)	172 35	533 49	12,861 21	.....
Total	$14,174 50	$43,870 65	$1,057,726 46	$2,364,568 68

ONTARIO

Statement of the aggregate valuation of real

Bristol	$34 89	$151 59	$2,625 73	.....
Canadice	17 90	77 78	1,347 24	.....
Canandaigua, city	260 12	1,130 28	19,578 23	$50,835 88
Canandaigua	106 92	464 60	8,047 55	.....
East Bloomfield (including East Bloomfield and Holcomb villages)	85 26	370 46	6,417 10	.....
Farmington	88 56	384 81	6,665 43	.....
Geneva, city	545 93	2,372 20	41,090 12	106,322 97
Geneva	86 10	374 14	6,480 63	.....
Gorham	120 00	521 43	9,032 11	.....
Hopewell	76 74	333 43	5,775 67	.....
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	220 85	959 65	16,622 63	.....
Naples (including Naples village)	42 39	184 19	3,190 39	.....
Phelps (including Phelps village and part of Clifton Springs village)	208 55	906 18	15,696 45	.....
Richmond	43 08	187 21	3,242 74	.....
Seneca	136 21	591 89	10,252 36	.....
South Bristol	18 05	78 43	1,358 69	.....
Victor (including Victor village)	142 00	617 01	10,687 61	.....
West Bloomfield	56 04	243 53	4,218 32	.....
Total	$2,289 59	$9,948 81	$172,329 00	$157,158 85

NOTE.— For continuation of this table, see page 419.

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— Continued

and personal estate in Onondaga county, etc.

CITY AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Camillus (including Camillus village)	$15,135 00	$3,700 00	$29,300 65	$70,210 91
Cicero	20,627 02	.....	10,557 79	41,528 13
Clay	15,956 85	.....	16,043 77	44,719 09
De Witt (including East Syracuse and Eastwood villages)	53,116 04	61,906 51	67,636 68	225,083 44
Elbridge (including Elbridge and Jordan villages)	22,541 99	7,807 25	16,478 32	62,873 65
Fabius (including Fabius village)	9,277 27	704 40	6,735 03	23,046 43
Geddes (including Solvay village)	36,045 09	70,133 07	90,392 36	272,037 04
La Fayette	13,852 51	.....	8,300 18	28,414 83
Lysander (including part of Baldwinsville village)	29,119 82	11,333 34	38,417 95	100,367 28
Manlius (including Fayetteville, Manlius and Minoa villages)	34,451 17	18,815 25	51,024 95	133,088 86
Marcellus (including Marcellus village)	15,523 34	5,036 49	16,807 03	49,511 98
Onondaga	31,708 47	.....	36,284 70	94,251 71
Otisco	7,316 90	.....	4,769 12	15,643 31
Pompey	16,079 64	.....	12,655 09	37,923 00
Salina (including Liverpool village)	13,427 40	6,741 02	22,714 25	61,714 51
Skaneateles (including Skaneateles village)	18,893 63	14,279 50	23,766 73	77,310 09
Spafford	5,230 30	.....	3,209 67	12,588 50
Syracuse, city	.....	.....	831,591 26	4,189,998 43
Tully (including Tully village)	10,711 64	5,598 37	10,882 87	34,780 46
Van Buren (including part of Baldwinsville village)	19,621 69	5,666 66	6,006 16	47,762 49
Total	$388,635 77	$211,721 86	$1,303,574 56	$5,622,854 14

— Continued

and personal estate in Ontario county, etc.

Bristol	$6,083 77	.....	$5,612 45	$15,332 81
Canadice	5,287 40	.....	3,833 58	10,986 88
Canandaigua, city	.....	.....	52,923 47	130,874 78
Canandaigua	17,932 48	.....	12,265 92	41,344 09
East Bloomfield (including East Bloomfield and Holcomb villages)	12,699 50	$1,424 82	12,184 96	35,196 82
Farmington	7,368 83	.....	6,055 04	22,655 35
Geneva, city	.....	.....	84,700 00	247,931 90
Geneva	6,589 58	.....	5,988 30	21,553 41
Gorham	15,662 42	.....	13,053 05	41,224 74
Hopewell	10,399 42	.....	8,492 39	26,890 99
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	10,089 60	25,910 12	35,008 27	94,029 97
Naples (including Naples village)	13,268 48	5,900 00	13,748 40	37,335 51
Phelps (including Phelps village and part of Clifton Springs village)	17,798 87	18,639 40	37,414 80	95,592 32
Richmond	10,210 97	.....	8,700 85	23,402 95
Seneca	17,037 56	.....	11,051 56	42,288 42
South Bristol	5,021 49	.....	3,789 79	10,693 03
Victor (including Victor village)	13,693 81	9,571 73	16,193 39	54,261 04
West Bloomfield	5,265 00	.....	6,260 28	17,367 56
Total	$174,409 18	$61,446 07	$337,276 50	$968,962 57

NOTE.— For continuation of this table, see page 420.

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ONONDAGA

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Camillus (including Camillus village)	.0195	$1,640 00	$659 69	.....	$3,935 84
Cicero	.0258	1,505 00	253 25	.....	2,271 67
Clay	.0216	1,512 50	295 76	.....	2,808 21
De Witt (including East Syracuse and Eastwood villages)	.0347	8,318 75	826 31	.....	3,914 10
Elbridge (including Elbridge and Jordan villages)	.0249	1,467 50	982 18	.....	3,596 42
Fabius (including Fabius village)	.0211	.....	73 83	.....	2,776 31
Geddes (including Solvay village)	.0280	5,573 75	932 41	$980 83	8,532 89
La Fayette	.0264	.....	43 72	.....	2,003 00
Lysander (including part of Baldwinsville village)	.0304	3,316 25	292 79	2,398 58	4,912 56
Manlius (including Fayetteville, Manlius and Minoa villages)	.0312	5 00	422 42	.....	3,483 62
Marcellus (including Marcellus village)	.0253	.....	246 92	340 00	3,715 58
Onondaga	.0231	.....	736 13	342 84	4,569 26
Otisco	.0276	.....	27 23	.....	1,950 22
Pompey	.0242	.....	138 13	.....	3,544 71
Salina (including Liverpool village)	.0196	2,443 75	202 14	.....	1,937 67
Skaneateles (including Skaneateles village)	.0247	2,643 75	581 56	2,065 19	5,639 33
Spafford	.0195	.....	67 78	.....	1,344 77
Syracuse, city	.0260	225,079 99	12,085 59	45,929 32	67,944 14
Tully (including Tully village)	.0306	.....	96 69	550 14	2,071 86
Van Buren (including part of Baldwinsville village)	.0189	.....	521 57	.....	1,758 37
Total	.....	$253,506 24	$19,486 10	$52,606 90	$132,710 53

ONTARIO

Statement of the aggregate valuation of real

Bristol	.0223	.....	$70 69	.....	$1,711 62
Canadice	.0278	.....	31 77	.....	1,532 24
Canandaigua, city	.0255	$7,819 52	371 25	$4,272 23	9,681 14
Canandaigua	.0189	.....	235 84	.....	2,700 47
East Bloomfield (including East Bloomfield and Holcomb villages)	.0208	24 50	156 50	672 00	2,925 79
Farmington	.0123	12 25	283 62	.....	1,579 50
Geneva, city	.0216	14,758 87	1,023 11	8,174 07	10,127 19
Geneva	.0122	.....	227 20	.....	892 12
Gorham	.0173	.....	248 14	.....	2,221 29
Hopewell	.0170	.....	195 98	.....	1,648 68
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	.0213	159 25	992 25	313 05	2,255 90
Naples (including Naples village)	.0423	85 75	84 68	.....	4,509 46
Phelps (including Phelps village and part of Clifton Springs village)	.0229	36 75	747 20	385 33	6,898 95
Richmond	.0260	.....	87 00	.....	2,434 31
Seneca	.0156	49 00	235 99	.....	1,887 63
South Bristol	.0263	.....	26 79	.....	1,964 28
Victor (including Victor village)	.0190	85 75	312 19	.....	4,154 30
West Bloomfield	.0150	.....	88 96	.....	1,551 66
Total	.....	$23,031 64	$5,419 16	$13,816 68	$60,676 53

NOTE.— For conclusion of this table, see page 421.

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— Concluded

and personal estate in Onondaga county, etc.

CITY AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebted-	Sinking funds
Camillus (including Camillus village)	$130 00	$6,365 53	$39,500	.....	.....
Cicero	.....	4,029 92	.....	.....	.....
Clay	.....	4,616 47	.....	$750	.....
De Witt (including East Syracuse and Eastwood villages)	2,952 05	16,011 21	163,662	.....	.....
Elbridge (including Elbridge and Jordan villages)	37 90	6,084 00	6,000	.....	.....
Fabius (including Fabius village)	.....	2,850 14	4,500	.....	.....
Geddes (including Solvay village)	66,251 44	82,271 32	739,000	671	.....
La Fayette	.....	2,046 72	3,000	.....	.....
Lysander (including part of Baldwinsville village)	21 00	10,941 18	39,000	.....	.....
Manlius (including Fayetteville, Manlius and Minoa villages)	501 46	4,412 50	77,000	.....	.....
Marcellus (including Marcellus village)	6 00	4,308 50	2,600	.....	.....
Onondaga	.....	5,648 23	6,000	.....	.....
Otisco	.....	1,977 45	.....	.....	.....
Pompey	.....	3,682 84	6,000	.....	.....
Salina (including Liverpool village)	474 38	5,057 94	70,200	.....	.....
Skaneateles (including Skaneateles village)	39,182 37	50,112 20	32,200	.....	.....
Spafford	.....	1,412 55	.....	.....	.....
Syracuse, city	772,920 24	1,123,959 28	12,305,176	.....	.....
Tully (including Tully village)	.....	2,718 69	7,000	.....	.....
Van Buren (including part of Baldwinsville village)	.....	2,279 94	9,000	.....	.....
Total	$882,476 84	$1,340,786 61	$13,509,838	.....	.....
		County....	1,506,000	.....	.....
			$15,015,838	$1,421	.....

— Concluded

and personal estate in Ontario county, etc.

Bristol	.....	$1,782 31	.....	.....	.....
Canadice	.....	1,564 01	$3,500	.....	.....
Canandaigua, city	$26,962 23	49,106 37	115,000	.....	.....
Canandaigua	.....	2,936 31	8,000	.....	.....
East Bloomfield (including East Bloomfield and Holcomb villages)	158 00	3,936 79	31,556	$400	.....
Farmington	.....	1,875 37	.....	.....	.....
Geneva city	24,252 65	58,335 89	606,743	.....	$50,698
Geneva	.....	1,119 32	.....	.....	.....
Gorham	.....	2,469 43	.....	.....	.....
Hopewell	.....	1,844 66	1,900	.....	.....
Manchester (including Manchester and Shortsville villages and part of Clifton Springs village)	08	3,720 53	91,266	.....	.....
Naples (including Naples village)	72 12	4,752 01	44,000	1,911	.....
Phelps (including Phelps village and part of Clifton Springs village)	7,246 33	15,314 56	61,500	.....	4,543
Richmond	.....	2,521 31	8,900	.....	.....
Seneca	.....	2,172 62	.....	.....	.....
South Bristol	.....	1,991 07	1,000	.....	.....
Victor (including Victor village)	668 93	5,221 17	8,700	.....	.....
West Bloomfield	.....	1,640 62	.....	.....	.....
Total	$59,360 34	$162,304 35	$982,065	$2,311	.....
		County....	211,000	7,793	.....
			$1,193,065	$10,104	$55,231

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ORANGE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Blooming Grove (including Washingtonville village)	21,544	2,116	$1,313,221	$1,218,777
Chester (including Chester village)	16,007	2,135	1,118,310	1,033,480
Cornwall (including Cornwall village)	16,685	5,110	2,944,836	2,907,985
Crawford	24,679	1,693	767,890	838,949
Deer Park	35,119	1,753	931,228	1,195,447
Goshen (including Goshen village)	23,474	5,310	2,334,708	2,724,672
Greenville	17,944	836	271,377	290,313
Hamptonburg	16,167	1,184	935,920	961,176
Highlands (including Highland Falls village)	14,087	4,054	1,478,995	1,460,487
Middletown, city	2,200	16,381	8,695,276	9,112,165
Minisink (including Unionville village)	13,675	1,405	687,370	784,354
Monroe (including Monroe village and part of Harriman village)	11,830	2,888	1,619,343	1,847,824
Montgomery (including Montgomery and Walden villages)	30,547	8,017	3,574,637	3,671,100
Mount Hope	15,755	1,589	1,316,700	1,352,231
Newburg, city	2,307	27,876	15,252,412	14,240,005
Newburg	26,637	4,807	2,527,852	2,496,218
New Windsor	20,864	2,745	1,675,372	1,623,191
Port Jervis, city	1,700	9,413	4,102,580	3,901,195
Tuxedo	27,883	3,636	5,900,798	5,410,745
Wallkill	37,597	2,803	1,883,665	2,149,440
Warwick (including Warwick village)	62,500	8,113	3,283,820	3,441,260
Wawayanda	20,332	1,954	885,508	842,040
Woodbury (including part of Harriman village)	23,770	2,300	2,608,257	2,527,021
Total	483,303	118,118	$66,110,075	$66,110,075

ORLEANS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Albion (including part of Albion village)	15,026	7,253	$5,457,465	$5,288,749
Barre	34,215	1,875	1,867,115	1,839,056
Carlton	26,850	2,289	2,319,225	2,612,750
Clarendon	21,460	1,373	1,384,320	1,348,776
Gaines (including part of Albion village)	21,124	1,981	1,742,632	1,735,410
Kendall	19,848	1,678	1,876,522	1,828,339
Murray (including Holley village)	18,573	4,221	2,519,182	2,617,188
Ridgeway (including part of Medina village)	30,959	6,721	6,532,103	6,460,415
Shelby (including part of Medina village)	28,672	4,240	2,935,930	2,968,870
Yates (including Lyndonville village)	13,922	2,288	2,533,811	2,468,752
Total	230,649	33,919	$29,168,305	$29,168,305

NOTE.— For continuation of this table, see page 423.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Orange county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Blooming Grove (including Washingtonville village)	54	$43,950	$59,726	$2,063 60
Chester (including Chester village)	53	51,100	205,923	1,811 15
Cornwall (including Cornwall village)	52	104,400	41,812	4,808 72
Crawford	47	1,750	38,440	1,342 02
Deer Park	40	.....	.....	1,908 30
Goshen (including Goshen village)	44	141,600	559,132	4,575 48
Greenville	48	.....	.....	463 43
Hamptonburg	50	.....	.....	1,534 34
Highlands (including Highland Falls village)	52	22,000	53,345	2,366 52
Middletown, city	49	149,750	346,336	14,784 98
Minisink (including Unionville village)	45	5,850	.....	1,261 40
Monroe (including Monroe village and part of Harriman village)	45	12,000	120,136	2,968 87
Montgomery (including Montgomery and Walden villages)	50	2,500	156,504	5,864 24
Mount Hope	50	4,500	.....	2,165 77
Newburg, city	55	292,250	1,547,807	23,198 12
Newburg	52	191,050	.....	4,289 73
New Windsor	53	18,700	.....	2,620 98
Port Jervis, city	54	33,150	521 149	6,280 47
Tuxedo	56	720,500	.....	9,787 42
Wallkill	45	13,900	.....	3,453 48
Warwick (including Warwick village)	49	41,095	261,450	5,558 95
Wawayanda	54	5,900	.....	1,353 58
Woodbury (including part of Harriman village)	53	83,050	40,588	4,166 50
Total	.....	$1,938,995	$3,952,348	$108,628 05

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Orleans county for the year 1918

Albion (including part of Albion village)	93	$56,900	$363,642	$5,888 13
Barre	91	.....	.....	2,025 69
Carlton	80	2,000	.....	2,880 10
Clarendon	92	500	.....	1,486 20
Gaines (including part of Albion village)	90	8,400	.....	1,920 77
Kendall	92	9,300	.....	2,024 12
Murray (including Holley village)	86	33,080	90,887	2,919 22
Ridgeway (including part of Medina village)	91	45,200	257,067	7,165 81
Shelby (including part of Medina village)	99	3,300	.....	3,273 79
Yates (including Lyndonville village)	92	6,575	63,861	2,726 53
Total	.....	$165,255	$775,457	$32,310 36

NOTE.— For continuation of this table, see page 424.

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ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blooming Grove (including Washington village)	$209 12	$273 79	$7,159 69	.....
Chester (including Chester village)	183 52	240 29	5,450 22	.....
Cornwall (including Cornwall village)	487 28	637 99	16,305 25	.....
Crawford	135 99	178 05	4,544 61	.....
Deer Park	193 37	253 18	6,638 43	.....
Goshen (including Goshen village)	463 64	607 05	13,768 78	.....
Greenville	46 96	61 49	1,560 39	.....
Hamptonburg	155 48	203 57	5,296 62	.....
Highlands (including Highland Falls village)	239 81	313 98	8,098 92	.....
Middletown, city	1,498 20	1,961 58	49,372 29	$139,696 36
Minisink (including Unionville village)	127 82	167 36	4,713 14	.....
Monroe (including Monroe village and part of Harriman village)	300 84	393 89	10,811 72	.....
Montgomery (including Montgomery and Walden villages)	594 24	778 03	19,682 43	.....
Mount Hope	219 46	287 35	6,820 80	.....
Newburg, city	2,350 73	3,077 79	62,988 68	305,010 55
Newburg	434 69	569 14	11,647 71	.....
New Windsor	265 59	347 74	7,116 62	.....
Port Jervis, city	636 42	833 26	24,809 72	81,165 07
Tuxedo	991 79	1,298 54	30,878 51	.....
Wallkill	349 94	458 18	12,029 21	.....
Warwick (including Warwick village)	563 31	737 53	21,146 82	.....
Wawayanda	137 16	179 59	4,512 45	.....
Woodbury (including part of Harriman village)	422 21	552 79	12,852 76	.....
Total	$11,007 57	$14,412 16	$348,205 77	$525,871 98

ORLEANS

Statement of the aggregate valuation of real

Albion (including part of Albion village)	$319 69	$1,082 72	$29,234 36	.....
Barre	109 98	372 48	9,227 98	.....
Carlton	156 37	529 59	12,726 79	.....
Clarendon	80 69	273 28	6,826 60	.....
Gaines (including part of Albion village)	104 29	353 19	8,762 02	.....
Kendall	109 90	372 20	9,578 89	.....
Murray (including Holley village)	158 50	536 79	13,596 77	.....
Ridgeway (including part of Medina village)	389 06	1,317 66	32,340 20	.....
Shelby (including part of Medina village)	177 75	601 99	13,955 34	.....
Yates (including Lyndonville village)	148 04	501 36	11,226 76	.....
Total	$1,754 27	$5,941 26	$147,475 71	.....

NOTE.— For continuation of this table, see page 425.

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— Continued

and personal estate in Orange county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Blooming Grove (including Washingtonville village)	$13,405 64	$4,573 14	$10,289 11	$37,974 09
Chester (including Chester village)	5,684 96	6,026 80	12,592 02	31,988 96
Cornwall (including Cornwall village)	23,282 36	17,397 20	32,995 62	95,914 42
Crawford	8,888 69	.....	7,427 81	22,517 17
Deer Park	10,820 73	.....	8,377 20	28,191 21
Goshen (including Goshen village)	8,467 99	26,400 00	30,688 67	84,971 61
Greenville	3,657 08	.....	3,065 51	8,854 86
Hamptonburg	7,698 86	.....	4,746 44	19,635 31
Highlands (including Highland Falls village)	5,896 45	11,234 82	24,808 96	52,959 46
Middletown, city	.....	.....	102,933 00	310,246 41
Minisink (including Unionville village)	6,319 03	1,358 20	8,611 89	22,558 84
Monroe (including Monroe village and part of Harriman village)	7,160 34	8,125 00	30,724 40	60,485 06
Montgomery (including Montgomery and Walden villages)	16,788 10	30,649 78	40,983 32	115,340 14
Mount Hope	10,291 30	.....	13,873 48	33,658 16
Newburg, city	.....	.....	148,721 89	545,347 76
Newburg	17,305 66	.....	16,574 14	50,821 07
New Windsor	14,702 00	.....	12,982 03	38,034 96
Port Jervis, city	.....	.....	67,167 29	180,892 23
Tuxedo	19,828 95	.....	30,582 65	93,367 86
Wallkill	17,269 88	.....	11,246 87	44,807 56
Warwick (including Warwick village)	32,025 97	12,700 00	37,094 72	109,827 30
Wawaynda	6,584 75	.....	6,208 78	18,976 31
Woodbury (including part of Harriman village)	10,231 22	1,125 00	11,624 74	40,975 22
Total	$246,309 96	$119,589 94	$674,320 54	$2,048,345 97

— Continued

and personal estate in Orleans county, etc.

Albion (including part of Albion village)	$16,851 68	$68,094 32	$36,299 48	$157,770 38
Barre	11,502 27	.....	7,532 07	30,770 47
Carlton	9,638 05	.....	13,517 34	39,448 24
Clarendon	8,892 02	.....	4,953 60	22,512 39
Gaines (including part of Albion village)	9,118 45	.....	7,597 34	27,856 06
Kendall	10,345 54	.....	12,725 44	35,156 09
Murray (including Holley village)	15,301 95	17,000 00	22,042 43	71,555 66
Ridgeway (including part of Medina village)	21,934 52	20,000 00	48,379 27	131,526 52
Shelby (including part of Medina village)	10,786 02	10,000 00	9,759 63	48,554 52
Yates (including Lyndonville village)	10,442 55	5,000 00	17,127 96	47,173 20
Total	$124,813 05	$120,094 32	$179,934 56	$612,323 53

NOTE.— For continuation of this table, see page 426.

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ORANGE

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Blooming Grove (including Washingtonville village)	.0279	$525 00	$276 74	$597 26	$2,445 18
Chester (including Chester village)	.0273	1,230 00	121 00	2,059 23	2,038 36
Cornwall (including Cornwall village)	.0314	10 00	286 39	418 12	4,149 86
Crawford	.0292	.....	172 49	384 40	2,363 40
Deer Park	.0302	590 84	318 50	.....	1,641 02
Goshen (including Goshen village)	.0343	3,790 00	310 05	5,591 33	6,034 46
Greenville	.0326	175 00	30 72	.....	1,132 48
Hamptonburg	.0209	356 25	219 58	.....	1,105 20
Highlands (including Highland Falls village)	.0350	3,348 75	71 01	533 45	4,286 51
Middletown, city	.0358	16,317 32	706 12	3,463 36	10,514 07
Minisink (including Unionville village)	.0325	.....	83 93	.....	1,306 32
Monroe (including Monroe village and part of Harriman village)	.0368	1,417 50	226 61	1,201 35	3,635 57
Montgomery (including Montgomery and Walden villages)	.0322	.....	582 09	1,565 04	6,486 37
Mount Hope	.0254	525 00	439 36	.....	1,555 50
Newburg, city	.0329	30,066 00	1,277 22	15,478 07	16,390 77
Newburg	.0186	3,606 25	325 99	.....	2,327 03
New Windsor	.0224	1,512 50	4,255 36	.....	1,588 05
Port Jervis, city	.0434	9,855 00	1,054 69	5,211 49	8,301 35
Tuxedo	.0141	1,811 25	144 33	.....	3,190 03
Wallkill	.0236	.....	447 49	.....	2,634 35
Warwick (including Warwick village)	.0330	6,441 25	491 15	2,614 51	6,657 69
Wawayanda	.0212	.....	183 46	.....	1,231 20
Woodbury (including part of Harriman village)	.0152	1,205 00	322 05	405 88	1,517 74
Total	.....	$82,782 91	$12,346 33	$39,523 49	$92,532 51

ORLEANS

Statement of the aggregate valuation of real

Albion (including part of Albion village)	.0286	$4,632 67	$184 81	$3,636 42	$9,556 28
Barre	.0164	.....	230 39	.....	1,793 04
Carlton	.0118	.....	117 88	.....	3,070 46
Clarendon	.0162	.....	167 51	.....	1,194 25
Gaines (including part of Albion village)	.0159	.....	129 44	.....	1,686 19
Kendall	.0186	.....	117 91	.....	2,465 64
Murray (including Holley village)	.0280	.....	153 59	908 87	5,511 96
Ridgeway (including part of Medina village)	.0199	.....	337 09	2,570 67	9,001 81
Shelby (including part of Medina village)	.0165	.....	303 34	.....	2,166 37
Yates (including Lyndonville village)	.0185	.....	148 44	658 61	3,341 92
Total	.....	$4,632 67	$1,890 40	$7,774 57	$39,787 92

NOTE.— For conclusion of this table, see page 427.

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— Concluded

and personal estate in Orange county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Blooming Grove (including Washingtonville village)	$192 00	$4,036 18	$41,200	.....	$11,632
Chester (including Chester village)	133,00	5,581 59	71,000	.....	.....
Cornwall (including Cornwall village)	13,396 61	18,260 98	105,850	.....	.....
Crawford	.....	2,920 29	.....	.....	.....
Deer Park	.....	2,550 36	.....	.....	.....
Goshen (including Goshen village)	1,213 38	16,939 22	169,500	.....	.....
Greenville	.....	1,338 20	.....	.....	.....
Hamptonburg	.....	1,681 03	.....	.....	.....
Highlands (including Highland Falls village)	40 00	8,279 72	500	.....	.....
Middletown, city	11,297 31	42,298 18	510,500	.....	214,743
Minisink (including Unionville village)	.....	1,390 25	7,600	.....	.....
Monroe (including Monroe village and part of Harriman village)	5,339 76	11,820 79	112,500	.....	.....
Montgomery (including Montgomery and Walden villages)	30,649 89	39,283 39	85,250	.....	2,500
Mount Hope	.....	2,519 86	27,000	.....	.....
Newburg, city	113,283 00	176,495 06	1,069,525	.....	96,699
Newburg	.....	6,259 27	.....	.....	.....
New Windsor	.....	7,355 91	22,400	.....	.....
Port Jervis, city	3,184 43	27,606 96	151,100	.....	.....
Tuxedo	.....	5,145 61	16,300	.....	.....
Wallkill	.....	3,081 84	3,200	.....	.....
Warwick (including Warwick village)	20,850 31	37,054 91	56,675	.....	.....
Wawayanda	.....	1,414 66	3,100	.....	.....
Woodbury (including part of Harriman village)	.....	3,450 67	10,000	.....	.....
Total	$199,579 69	$426,764 93	$2,463,200	.....	.....
		County	845,000	$20,675	.....
			$3,308,200	$20,675	$325,574

— Concluded

and personal estate in Orleans county, etc.

Albion (including part of Albion village)	$194 00	$18,204 18	$59,000	.....	.....
Barre	.....	2,023 43	11,300	.....	.....
Carlton	.....	3,188 34	5,000	.....	.....
Clarendon	.....	1,361 76	.....	.....	.....
Gaines (including part of Albion village)	.....	1,815 63	7,000	.....	.....
Kendall	.....	2,583 55	6,629	.....	.....
Murray (including Holley village)	.....	6,574 42	.....	.....	.....
Ridgeway (including part of Medina village)	.....	11,909 57	53,506	.....	.....
Shelby (including part of Medina village)	.....	2,469 71	28,753	.....	.....
Yates (including Lyndonville village)	5 00	4,153 97	1,900	.....	.....
Total	$199 00	$54,284 56	$173,088	.....	.....
		County	82,935	.....	.....
			$256,023	.....	.....

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OSWEGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Albion (including Altmar village)	20,697	1,510	$520,932	$521,436
Amboy	23,207	670	170,908	171,406
Boylston	29,685	578	158,810	158,295
Constantia (including Cleveland village)	33,329	2,123	574,166	572,341
Fulton, city	1,200	11,138	7,003,630	7,023,763
Granby	26,551	1,928	1,092,046	1,087,240
Hannibal (including Hannibal village)	27,923	2,334	875,001	872,204
Hastings (including Central Square village)	27,638	2,361	942,213	944,907
Mexico (including Mexico village)	27,230	3,149	1,312,325	1,308,157
Minetto	3,316	1,500	810,750	818,214
New Haven	17,624	1,476	630,594	632,614
Orwell	26,618	924	1,193,135	1,189,256
Oswego, city	5,088	25,426	13,202,203	13,238,497
Oswego	16,899	1,590	896,120	893,250
Palermo	24,256	1,281	477,990	476,454
Parish (including Parish village)	25,369	1,392	477,372	475,841
Redfield	58,558	678	288,030	285,028
Richland (including Pulaski village)	33,090	3,920	1,663,469	1,651,208
Sandy Creek (including Lacona and Sandy Creek villages)	24,339	2,326	911,326	904,073
Schroeppel (including Phoenix village)	25,551	3,149	1,528,755	1,520,446
Scriba	24,916	2,260	854,727	847,888
Volney	29,711	2,420	906,372	901,240
West Monroe	20,622	935	241,943	241,159
Williamstown	24,308	861	387,133	385,033
Total	571,437	75,929	$37,119,950	$37,119,950

NOTE.— For continuation of this table, see page 429.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Oswego county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Albion (including Altmar village)	80	$9,450	.....	$663 41
Amboy	80	1,325	.....	215 84
Boylston	81	.....	.....	197 80
Constantia (including Cleveland village)	81	4,250	.....	720 52
Fulton, city	80	83,350	$592,869	8,881 23
Granby	81	1,350	.....	1,360 33
Hannibal (including Hannibal village)	81	16,420	.....	1,110 44
Hastings (including Central Square village)	80	4,200	38,000	1,186 03
Mexico (including Mexico village)	81	31,700	75,424	1,674 32
Minetto	80	13,150	.....	1,038 89
New Haven	80	59,440	.....	864 81
Orwell	81	7,490	.....	1,495 56
Oswego, city	80	1,130,941	529,875	17,969 99
Oswego	81	9,000	.....	1,127 47
Palermo	81	5,300	.....	601 93
Parish (including Parish village)	81	22,750	.....	623 05
Redfield	81	.....	.....	356 18
Richland (including Pulaski village)	81	23,450	108,863	2,092 69
Sandy Creek (including Lacona and Sandy Creek villages)	81	1,300	42,917	1,131 37
Schroeppel (including Phoenix village)	81	27,520	55,102	1,934 37
Scriba	81	1,700	.....	1,061 66
Volney	81	470	.....	1,126 80
West Monroe	81	1,200	.....	302 86
Williamstown	81	2,050	.....	483 70
Total	.....	$1,457 806	$1,443,050	$48,221 25

NOTE.— For continuation of this table, see page 430.

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OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albion (including Altmar village)	$34 29	$121 99	$4,140 91	.....
Amboy	11 16	39 69	1,347 31	.....
Boylston	10 22	36 37	1,234 71	.....
Constantia (including Cleveland village)	37 24	132 49	4,497 41	.....
Fulton, city	459 06	1,633 09	55,435 48	$190,293 40
Granby	70 31	250 14	8,491 00	.....
Hannibal (including Hannibal village)	57 40	204 19	6,931 27	.....
Hastings (including Central Square village)	61 30	218 09	7,403 04	.....
Mexico (including Mexico village)	86 54	307 88	10,450 88	.....
Minetto	53 70	191 03	6,484 64	.....
New Haven	44 70	159 02	5,398 03	.....
Orwell	77 30	275 01	9,334 62	.....
Oswego, city	928 85	3,304 34	112,081 60	401,135 85
Oswego	58 28	207 32	7,037 55	.....
Palermo	31 11	110 68	3,757 68	.....
Parish (including Parish village)	32 20	114 57	3,889 00	.....
Redfield	18 41	65 49	2,223 22	.....
Richland (including Pulaski village)	108 17	384 81	13,062 34	.....
Sandy Creek (including Lacona and Sandy Creek villages)	58 48	208 04	7,061 90	.....
Schroeppel (including Phoenix village)	99 99	355 69	12,074 13	.....
Scriba	54 88	195 22	6,626 79	.....
Volney	58 24	207 20	7,033 33	.....
West Monroe	15 65	55 69	1,890 40	.....
Williamstown	25 03	88 94	3,019 25	.....
Total	$2,492 51	$8,866 98	$300,906 49	$591,429 25

NOTE.— For conclusion of this table, see page 431.

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— Continued

and personal estate in Oswego county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Albion (including Altmar village)	$8,041 97	$1,552 20	$7,663 23	$22,218 00
Amboy	5,998 21	.....	2,588 49	10,200 70
Boylston	3,286 50	.....	2,723 81	7,489 41
Constantia (including Cleveland village)	7,643 09	1,287 26	9,132 25	23,450 26
Fulton, city	.....	.....	57,000 00	313,702 26
Granby	17,513 91	.....	10,345 48	38,031 17
Hannibal (including Hannibal village)	8,954 49	1,279 14	10,119 94	28,656 87
Hastings (including Central Square village)	15,333 71	3,087 29	11,550 94	38,840 40
Mexico (including Mexico village)	12,493 51	10,137 23	15,730 22	50,880 58
Minetto	11,397 02	.....	5,202 60	24,367 88
New Haven	8,308 12	.....	7,482 71	22,257 39
Orwell	10,761 13	.....	5,388 81	27,332 43
Oswego, city	.....	.....	107,662 19	643,082 82
Oswego	14,096 08	.....	6,843 94	29,370 64
Palermo	7,157 73	.....	4,759 95	16,419 08
Parish (including Parish village)	7,702 19	1,102 42	6,052 97	19,516 40
Redfield	5,308 87	.....	3,641 41	11,613 58
Richland (including Pulaski village)	10,473 42	7,700 36	22,241 48	56,063 27
Sandy Creek (including Lacona and Sandy Creek villages)	11,011 67	4,905 52	14,655 32	39,032 30
Schroeppel (including Phoenix village)	15,366 11	12,305 84	16,242 71	58,378 84
Scriba	9,206 35	.....	7,825 66	24,970 56
Volney	15,938 58	.....	6,280 67	30,644 82
West Monroe	4,661 17	.....	3,148 09	10,073 86
Williamstown	6,070 49	.....	6,668 14	16,355 55
Total	$216,724 32	$43,357 26	$350,951 01	$1,562,949 07

NOTE.— For conclusion of this table, see page 432.

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OSWEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Albion (including Altmar village)	.0418	$482 66	$202 66	.....	$3,167 25
Amboy	.0592	171 50	9 41	.....	1,303 33
Boylston	.0471	.....	17 21	.....	1,768 10
Constantia (including Cleveland village)	.0405	686 00	65 10	.....	3,344 92
Fulton, city	.0255	10,935 08	551 01	$2,375 09	10,629 49
Granby	.0257	.....	102 73	.....	2,603 64
Hannibal (including Hannibal village)	.0321	.....	52 36	.....	4,948 67
Hastings (including Central Square village)	.0410	686 00	246 00	380 00	4,500 29
Mexico (including Mexico village)	.0367	1,553 30	116 93	754 24	2,428 64
Minetto	.0295	361 39	13 75	.....	641 22
New Haven	.0347	.....	36 53	.....	2,072 84
Orwell	.0227	.....	143 34	.....	1,588 71
Oswego, city	.0216	27,321 85	1,065 20	5,298 75	12,190 67
Oswego	.0324	398 50	90 20	.....	1,961 10
Palermo	.0339	171 50	43 15	.....	2,080 03
Parish (including Parish village)	.0382	471 63	91 28	.....	3,373 98
Redfield	.0403	171 50	69 26	.....	1,733 51
Richland (including Pulaski village)	.0332	109 26	273 39	1,088 62	3,227 58
Sandy Creek (including Lacona and Sandy Creek villages)	.0427	129 85	87 68	429 17	4,884 49
Schroeppel (including Phoenix village)	.0375	.....	161 14	551 02	4,281 65
Scriba	.0291	.....	72 18	.....	2,866 00
Volney	.0337	833 00	96 85	.....	2,056 88
West Monroe	.0414	171 50	27 05	.....	1,404 93
Williamstown	.0420	171 50	64 48	.....	1,753 62
Total	.....	$44,826 02	$3,698 89	$10,876 89	$80,811 54

NOTE.— For conclusion of this table, see page 433.

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— Concluded

and personal estate in Oswego county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Albion (including Altmar village)	$105 00	$3,957 57	.....	.....	.....
Amboy	.....	1,484 24	.....	.....	.....
Boylston	.....	1,785 31	.....	.....	.....
Constantia (including Cleveland village)	52 75	4,148 77	.....	.....	.....
Fulton, city	5,007 59	29,498 26	$555,121	.....	.....
Granby	.....	2,706 37	.....	.....	.....
Hannibal (including Hannibal village)	60 00	5,061 03	.....	.....	.....
Hastings (including Central Square village)	33 10	5,845 39	.....	$2,600	.....
Mexico (including Mexico village)	3,915 68	8,768 79	46,000	.....	.....
Minetto	.....	1,016 36	1,923	.....	.....
New Haven	.....	2,109 37	.....	.....	.....
Orwell	.....	1,732 05	.....	.....	.....
Oswego, city	145,594 12	191,470 59	695,724	.....	$49,437
Oswego	.....	2,449 80	.....	.....	.....
Palermo	.....	2,294 68	.....	.....	.....
Parish (including Parish village)	.....	3,936 89	.....	.....	.....
Redfield	.....	1,974 27	.....	.....	.....
Richland (including Pulaski village)	.....	4,698 85	.....	.....	.....
Sandy Creek (including Lacona and Sandy Creek villages)	1,319 34	6,850 53	19,000	.....	.....
Schroeppel (including Phoenix village)	111 68	5,105 49	36,000	.....	.....
Scriba	.....	2,938 18	.....	.....	.....
Volney	.....	2,986 73	.....	.....	.....
West Monroe	.....	1,603 48	.....	.....	.....
Williamstown	.....	1,989 60	.....	.....	.....
Total	$156,199 26	$296,412 60	$1,353,768	.....	.....
		County	277,153	.....	.....
			$1,630,921	$2,600	$49,437

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OTSEGO

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Burlington	26,862	1,145	$504,210	$479,722
Butternuts (including Gilbertsville village)	33,030	1,539	873,108	809,937
Cherry Valley (including Cherry Valley village)	24,546	1,544	747,464	749,604
Decatur	12,877	437	168,940	154,782
Edmeston	27,664	1,682	979,356	908,498
Exeter	23,461	967	505,868	493,966
Hartwick	25,267	1,943	886,470	822,333
Laurens (including Laurens village)	26,026	1,410	592,031	593,726
Maryland (including Schenevus village)	30,311	1,731	909,094	843,320
Middlefield	38,238	1,671	831,620	791,231
Milford (including Milford village)	26,550	1,843	1,096,287	1,099,426
Morris (including Morris village)	23,665	1,367	534,925	515,556
New Lisbon	26,799	976	464,396	447,581
Oneonta, city	2,589	10,474	5,636,400	6,062,141
Oneonta	19,744	1,527	839,713	916,421
Otego (including Otego village)	27,696	1,521	831,277	881,294
Otsego (including Cooperstown village)	33,777	4,481	3,371,541	3,381,193
Pittsfield	22,852	965	447,986	455,419
Plainfield	17,626	873	511,865	474,831
Richfield (including Richfield Springs village)	19,718	2,419	1,286,890	1,290,574
Roseboom	20,482	867	308,610	286,282
Springfield	27,383	1,506	887,629	844,521
Unadilla (including Unadilla village)	28,661	2,457	1,397,010	1,329,164
Westford	20,368	773	294,955	273,615
Worcester	28,796	2,416	876,188	878,696
Total	614,988	48,534	$25,783,833	$25,783,833

PUTNAM

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Carmel	23,298	2,737	$4,167,728	$3,869,371
Kent	24,324	854	813,705	938,072
Patterson	19,589	1,451	1,409,978	1,275,378
Philipstown (including Cold Spring and Nelsonville villages)	24,372	3,571	2,609,165	3,969,738
Putnam Valley	25,930	992	681,738	534,673
Southeast (including Brewster village)	21,105	3,162	5,075,727	4,170,719
Total	138,618	12,767	$14,758,041	$14,758,041

NOTE.— For continuation of this table, see page 435.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Otsego county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Burlington	78	$12,750	.....	$632 26
Butternuts (including Gilbertsville village)	80	60,300	.....	1,127 17
Cherry Valley (including Cherry Valley village)	74	32,800	$102,630	1,009 02
Decatur	81	100	.....	199 85
Edmeston	80	44,300	132,017	1,230 65
Exeter	76	11,100	.....	651 40
Hartwick	80	31,600	.....	1,103 60
Laurens (including Laurens village)	74	5,750	.....	767 32
Maryland (including Schenevus village)	80	22,350	76,027	1,118 80
Middlefield	78	76,850	.....	1,117 67
Milford (including Milford village)	74	18,050	44,988	1,438 24
Morris (including Morris village)	77	21,750	73,546	686 85
New Lisbon	77	16,350	.....	600 05
Oneonta, city	69	139,500	726,850	7,981 75
Oneonta	68	5,900	.....	1,190 40
Otego (including Otego village)	70	3,850	.....	1,144 46
Otsego (including Cooperstown village)	74	272,500	719,735	4,696 70
Pittsfield	73	.....	.....	589 48
Plainfield	80	15,505	.....	635 04
Richfield (including Richfield Springs village)	74	27,550	122,220	1,702 08
Roseboom	80	4,750	.....	376 47
Springfield	78	62,300	.....	1,172 89
Unadilla (including Unadilla village)	78	45,100	51,000	1,765 60
Westford	80	4,150	.....	357 15
Worcester	74	31,100	132,546	1,173 15
Total	.....	$966,300	$2,181,559	$34,468 05

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Putnam county for the year 1918

Carmel	75	$74,300	$50,000	$5,223 53
Kent	61	2,400	.....	1,245 69
Patterson	77	43,300	.....	1,746 63
Philipstown (including Cold Spring and Nelsonville villages)	46	445,200	50,000	5,847 74
Putnam Valley	89	1,050	.....	709 70
Southeast (including Brewster village)	85	20,500	100,000	5,551 41
Total	.....	$586,750	$200,000	$20,324 70

NOTE.— For continuation of this table, see page 436.

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OTSEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount fo rcity purposes
Burlington	$33 66	$83 89	$2,836 95	.....
Butternuts (including Gilbertsville village)	60 01	149 55	5,047 54	.....
Cherry Valley (including Cherry Valley village)	53 72	133 87	4,522 86	.....
Decatur	10 67	26 61	898 35	.....
Edmeston	65 51	163 26	5,514 30	.....
Exeter	34 68	86 42	2,919 80	.....
Hartwick	58 75	146 41	4,944 41	.....
Laurens (including Laurens village)	40 85	101 79	3,445 26	.....
Maryland (including Schenevus village)	59 57	148 43	5,012 49	.....
Middlefield	59 50	148 28	5,011 70	.....
Milford (including Milford village)	76 58	190 82	6,449 76	.....
Morris (including Morris village)	36 57	91 12	3,084 92	.....
New Lisbon	31 95	79 61	2,687 96	.....
Oneonta, city	424 97	1,058 98	35,793 68	$79,803 57
Oneonta	63 38	157 93	5,334 94	.....
Otego (including Otego village)	60 93	151 83	5,126 98	.....
Otsego (including Cooperstown village)	250 07	623 14	21,067 93	.....
Pittsfield	31 38	78 21	2,640 16	.....
Plainfield	33 81	84 26	2,843 88	.....
Richfield (including Richfield Springs village)	90 62	225 81	7,627 21	.....
Roseboom	20 04	49 94	1,686 37	.....
Springfield	62 45	155 60	5,253 95	.....
Unadilla (including Unadilla village)	94 01	234 24	7,920 89	.....
Westford	19 01	47 39	1,601 98	.....
Worcester	62 46	155 64	5,258 71	.....
Total	$1,835 15	$4,573 03	$154,532 98	$79,803 57

PUTNAM

Statement of the aggregate valuation of real

Carmel	$633 10	$693 03	$21,123 47	.....
Kent	150 98	165 27	5,037 45	.....
Patterson	211 69	231 73	7,063 23	.....
Philipstown (including Cold Spring and Nelsonville villages)	708 76	775 84	23,647 74	.....
Putnam Valley	86 02	94 17	2,869 98	.....
Southeast (including Brewster village)	672 84	736 52	22,449 42	.....
Total	$2,463 39	$2,696 56	$82,191 29	.....

NOTE.— For continuation of this table, see page 437.

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— Continued

and personal estate in Otsego county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Burington	$5,570 81	.....	$4,401 51	$13,559 08
Butternuts (including Gilbertsville village)	7,130 64	$2,501 69	9,148 51	25,165 11
Cherry Valley (including Cherry Valley village)	7,822 16	3,944 54	9,409 62	26,895 79
Decatur	2,383 57	.....	1,992 17	5,511 22
Edmeston	4,205 73	.....	10,749 87	21,929 32
Exeter	5,817 05	.....	5,638 52	15,147 87
Hartwick	7,948 59	.....	7,859 36	22,061 12
Laurens (including Laurens village)	5,877 57	308 41	6,573 70	17,114 90
Maryland (including Schenevus village)	6,597 86	2,992 79	11,804 52	27,734 46
Middlefield	6,676 47	.....	8,461 98	21,475 60
Milford (including Milford village)	8,684 07	2,451 68	7,509 35	26,800 50
Morris (including Morris village)	4,563 61	1,759 35	5,354 32	15,576 74
New Lisbon	6,631 17	.....	4,259 52	14,290 26
Oneonta, city	.....	.....	70,954 23	196,017 18
Oneonta	8,866 18	.....	4,288 04	19,900 87
Otego (including Otego village)	6,222 61	2,588 28	9,409 89	24,704 98
Otsego (including Cooperstown village)	14,882 76	21,880 66	26,329 35	89,730 61
Pittsfield	3,801 00	.....	2,714 22	9,854 45
Plainfield	3,050 07	.....	4,207 13	10,854 19
Richfield (including Richfield Springs village)	7,656 03	12,247 24	12,670 35	42,219 34
Roseboom	4,511 97	.....	2,115 58	8,760 37
Springfield	5,545 61	.....	10,612 84	22,803 34
Unadilla (including Unadilla village)	9,659 81	8,713 18	14,532 33	42,920 06
Westford	3,585 16	.....	5,929 69	11,540 38
Worcester	9,901 21	.....	15,867 58	32,418 75
Total	$157,591 71	$59,387 82	$272,794 18	$764,986 49

— Continued

and personal estate in Putnam county, etc.

Carmel	$12,786 83	.....	$29,179 55	$69,639 51
Kent	6,662 32	.....	3,602 82	16,864 53
Patterson	7,021 81	.....	12,846 56	29,121 65
Philipstown (including Cold Spring and Nelsonville villages)	17,653 05	$10,785 94	17,570 74	76,989 81
Putnam Valley	6,072 28	.....	2,963 49	12,795 64
Southeast (including Brewster village)	16,552 77	8,420 87	22,369 38	76,753 21
Total	$66,749 06	$19,206 81	$88,532 54	$282,164 35

NOTE.— For continuation of this table, see page 438.

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OTSEGO

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Burlington	.0262	.....	$49 26	.....	$2,253 71
Butternuts (including Gilbertsville village)	.0269	.....	17 78	.....	2,522 93
Cherry Valley (including Cherry Valley village)	.0344	$618 15	55 79	$1,026 30	3,637 93
Decatur	.0326	.....	18 48	.....	860 69
Edmeston	.0214	.....	49 73	1,320 18	4,129 55
Exeter	.0293	176 40	70 74	.....	1,749 51
Hartwick	.0240	.....	354 62	.....	3,136 09
Laurens (including Laurens village)	.0286	.....	205 78	.....	2,255 67
Maryland (including Schenevus village)	.0297	514 50	60 30	760 26	5,224 06
Middlefield	.0236	520 63	38 40	.....	3,347 87
Milford (including Milford village)	.0240	.....	806 13	449 88	3,221 31
Morris (including Morris village)	.0279	.....	12 36	735 46	3,473 66
New Lisbon	.0297	.....	23 28	.....	2,829 72
Oneonta, city	.0323	10,024 60	754 62	7,268 50	7,578 53
Oneonta	.0235	.....	179 10	.....	2,231 60
Otego (including Otego village)	.0295	.....	74 66	.....	3,830 15
Otsego (including Cooperstown village)	.0246	2,817 24	498 72	7,197 35	3,132 20
Pittsfield	.0219	.....	29 62	.....	1,824 22
Plainfield	.0205	.....	5 04	.....	2,013 15
Richfield (including Richfield Springs village)	.0321	1,210 30	168 90	1,222 20	2,473 12
Roseboom	.0280	171 50	14 59	.....	2,319 59
Springfield	.0240	520 63	57 12	.....	2,767 91
Unadilla (including Unadilla village)	.0297	.....	86 10	510 00	4,430 61
Westford	.0385	.....	64 86	.....	2,469 91
Worcester	.0357	.....	69 64	1,325 46	1,541 12
Total	.....	$16,573 95	$3,765 62	$21,815 59	$75,254 81

PUTNAM

Statement of the aggregate valuation of real

Carmel	.0164	$1,464 70	$617 84	$766 48	$1,291 00
Kent	.0207	.....	113 29	.....	1,169 79
Patterson	.0200	.....	198 54	.....	2,288 56
Philipstown (including Cold Spring and Nelsonville villages)	.0251	1,322 95	520 52	807 87	4,250 70
Putnam Valley	.0187	169 75	126 51	.....	701 51
Southeast (including Brewster village)	.0150	1,617 47	827 05	1,602 90	1,949 70
Total	.....	$4,574 87	$2,403 75	$3,177 25	$11,651 26

NOTE.— For conclusion of this table, see page 439.

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— Concluded

and personal estate in Otsego county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Burlington	.....	$2,302 97	.....	.....	.....
Butternuts (including Gilbertsville village)	$87 00	2,627 71	$14,050	.....	.....
Cherry Valley (including Cherry Valley village)	95 00	5,433 17	35,000	.....	.....
Decatur	.....	879 17	.....	.....	.....
Edmeston	.....	5,499 46	4,000	.....	.....
Exeter	.....	1,996 65	.....	.....	.....
Hartwick	.....	3,490 71	.....	.....	.....
Laurens (including Laurens village)	490 65	2,952 10	.....	.....	.....
Marvland (including Schenevus village)	.....	6,559 12	26,700	.....	.....
Middlefield	.....	3,906 90	1,000	.....	.....
Milford (including Milford village)	129 63	4,606 95	8,200	.....	.....
Morris (including Morris village)	1,048 10	5,269 58	12,000	.....	.....
New Lisbon	.....	2,853 00	.....	.....	.....
Oneonta, city	6,074 22	31,700 47	223,081	.....	.....
Oneonta	.....	2,410 70	.....	.....	.....
Otego (including Otego village)	68 80	3,973 61	10,600	.....	.....
Otsego (including Cooperstown village)	5 00	13,650 51	93,100	.....	.....
Pittsfield	.....	1,853 84	.....	.....	.....
Plainfield	.....	2,018 19	.....	.....	.....
Richfield (including Richfield Springs village)	44 45	5,118 97	73,000	.....	.....
Roseboom	.....	2,505 68	.....	.....	.....
Springfield	.....	3,345 66	.....	.....	.....
Unadilla (including Unadilla village)	.....	5,026 71	2,250	.....	.....
Westford	.....	2,534 77	5,950	.....	.....
Worcester	.....	2,936 22	6,500	.....	.....
Total	$8,042 85	$125,452 82	$515,431	.....	.....
		County	140,000	$25,200	.....
			$655,431	$25,200	.....

— Concluded

and personal estate in Putnam county, etc.

Carmel	.....	$4,140 02	.....	.....	.....
Kent	.....	1,283 08	.....	.....	.....
Patterson	.....	2,487 10	.....	.....	.....
Philipstown (including Cold Spring and Nelsonville villages)	$2 00	6,904 04	$81,800	.....	$29,394
Putnam Valley	.....	997 77	5,594	.....	.....
Southeast (including Brewster village)	3,823 60	9,820 72	45,000	.....	.....
Total	$3,825 60	$25,632 73	$132,394	.....	.....
		County	129,000	.....	.....
			$261,394	.....	$29,394

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RENSSELAER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalised value of real estate, including village property, real estate of corporations and special franchises
Berlin	35,921	1,480	$465,878	$497,680
Brunswick	27,773	3,010	1,805,371	1,928,607
East Greenbush	14,194	1,559	1,538,350	1,725,527
Grafton	27,680	984	347,927	385,442
Hoosick (including Hoosick Falls village)	38,650	8,003	4,075,179	4,459,534
Nassau (including Nassau village)	26,089	2,205	725,498	845,477
North Greenbush	12,274	1,383	895,582	934,466
Petersburg	25,516	1,238	432,778	485,435
Pittstown (including Valley Falls village)	40,297	2,887	2,174,302	2,217,144
Poestenkill	19,114	1,134	347,669	371,402
Rensselaer, city	1,303	11,210	6,259,455	6,849,823
Sand lake	23,522	2,140	775,191	880,518
Schaghticoke (including Schaghticoke village)	30,542	2,711	3,223,954	3,287,478
Schodack (including Castleton village)	37,038	4,647	3,337,513	3,565,335
Stephentown	34,109	1,287	429,236	506,803
Troy, city	5,964	75,488	59,989,694	57,882,906
Total	399,986	121,330	$86,823,577	$86,823,577

ROCKLAND

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Clarkstown (including Upper Nyack village)	13,540	7,931	$7,182,852	$6,818,994
Haverstraw (including Haverstraw and West Haverstraw villages)	10,781	9,266	3,904,113	6,341,967
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	12,768	13,601	11,208,197	11,223,466
Ramapo (including Hilburn, Spring Valley and Suffern villages)	10,540	12,384	11,419,800	8,880,649
Stony Point	15,401	3,721	1,367,100	1,816,986
Total	63,030	46,903	$35,082,062	$35,082,062

NOTE.— For continuation of this table, see page 441.

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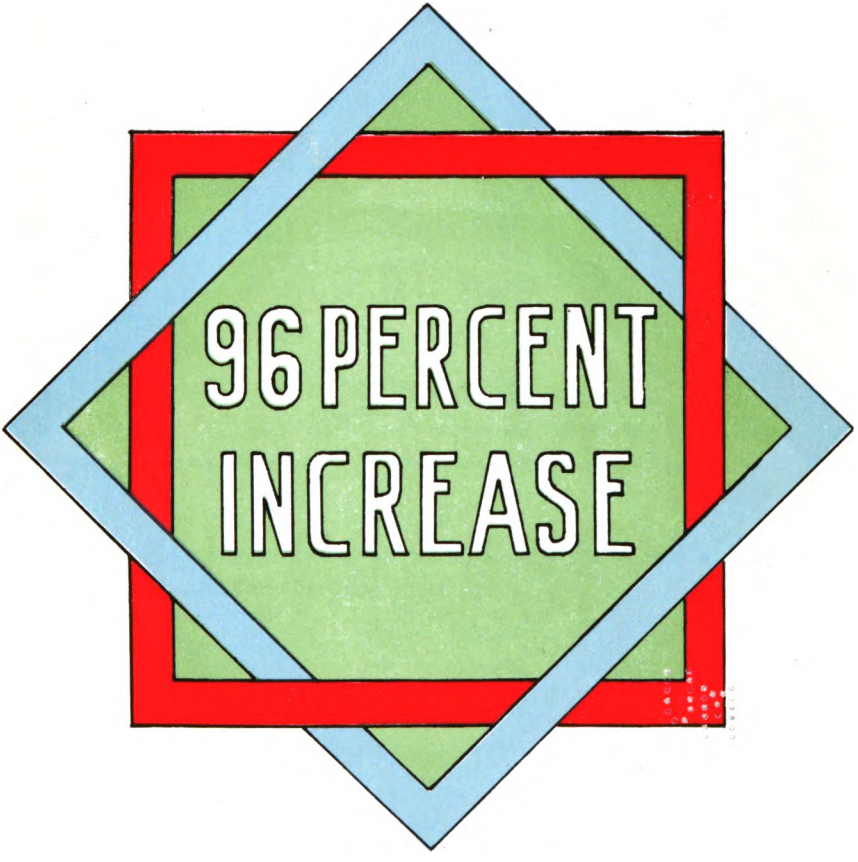
WHAT ONE VILLAGE OF NEW YORK STATE DID IN 1918 IN ASSESSING REAL ESTATE



The Village of Stamford, Delaware County, increased its Real Estate Assessment from $558,466 in 1917 to $1,098,134 in 1918

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Rensselaer county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Berlin	84	$11,070	$46,005	$543 47
Brunswick	84	44,450	.....	2,107 71
East Greenbush	80	17,600	.....	1,862 10
Grafton	81	.....	.....	411 75
Hoosick (including Hoosick Falls village)	82	92,795	366,766	4,863 01
Nassau (including Nassau village)	77	6,000	.....	909 59
North Greenbush	86	23,750	.....	1,023 61
Petersburg	80	11,300	.....	530 64
Pittstown (including Valley Falls village)	88	28,050	.....	2,398 42
Poestenkill	84	.....	.....	396 75
Rensselaer, city	82	130,000	79,162	7,456 18
Sandlake	79	.....	.....	940 61
Schaghticoke (including Schaghticoke village)	88	32,125	.....	3,546 15
Schodack (including Castleton village)	84	24,050	44,913	3,834 35
Stephentown	76	6,940	.....	548 80
Troy, city	93	1,204,937	3,315,983	63,120 43
Total	.....	$1,633,067	$3,852,829	$94,493 57

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Rockland county for the year 1918

Clarkstown (including Upper Nyack village)	92	$36,400	.....	$8,848 21
Haverstraw (including Haverstraw and West Haverstraw villages)	54	31,200	$348,871	8,225 79
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	87	41,000	269,496	14,538 95
Ramapo (including Hilburn, Spring Valley and Suffern villages)	112	59,000	247,303	11,538 33
Stony Point	66	.....	.....	2,345 17
Total	.....	$167,600	$865,670	$45,496 45

NOTE.— For continuation of this table, see page 442.

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RENSSELAER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Berlin	$44 16	$72 10	$3,524 77	.....
Brunswick	171 24	279 64	14,329 00	.....
East Greenbush	151 29	247 05	11,950 15	.....
Grafton	33 45	54 63	2,576 51	.....
Hoosick (including Hoosick Falls village)	395 10	645 20	30,975 92	.....
Nassau (including Nassau village)	73 90	120 68	6,762 42	.....
North Greenbush	83 16	135 81	6,861 33	.....
Petersburg	43 11	70 40	2,924 37	.....
Pittstown (including Valley Falls village)	194 86	318 21	15,134 37	.....
Poestenkill	32 23	52 64	3,726 46	.....
Rensselaer, city	605 78	989 24	52,447 23	$128,895 41
Sandlake	76 42	124 80	6,034 36	.....
Schaghticoke (including Schaghticoke village)	288 11	470 48	20,756 77	.....
Schodack (including Castleton village)	311 52	508 72	21,220 13	.....
Stephentown	44 59	72 81	3,673 99	.....
Troy, city	5,128 25	8,374 47	384,923 57	896,720 01
Total	$7,677 17	$12,536 88	$587,821 35	$1,025,615 42

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village)	$1,129 73	$1,173 93	$46,272 27	.....
Haverstraw (including Haverstraw and West Haverstraw villages)	1,050 26	1,091 35	40,519 63	.....
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	1,856 32	1,928 95	71,601 17	.....
Ramapo (including Hilburn, Spring Valley and Suffern villages)	1,473 20	1,530 84	57,104 60	.....
Stony Point	299 43	311 15	12,002 09	.....
Total	$5,808 94	$6,036 22	$227,499 76	.....

NOTE.— For continuation of this table, see page 443.

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— Continued

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Berlin	$6,159 82	.....	$7,676 71	$18,021 03
Brunswick	8,443 55	.....	6,777 63	32,108 77
East Greenbush	5,747 13	.....	9,427 59	29,385 31
Grafton	3,733 49	.....	2,720 96	9,530 79
Hoosick (including Hoosick Falls village)	16,914 50	$31,906 25	34,364 30	120,064 28
Nassau (including Nassau village)	8,653 72	3,356 31	9,083 75	28,960 37
North Greenbush	3,646 20	.....	5,507 94	17,258 05
Petersburg	4,263 23	.....	3,901 27	11,733 02
Pittstown (including Valley Falls village)	9,175 03	1,509 75	10,611 90	39,342 54
Poestenkill	4,113 04	.....	3,995 45	12,316 57
Rensselaer, city	.....	.....	55,094 80	245,488 64
Sandlake	7,120 55	.....	5,649 05	19,945 79
Schaghticoke (including Schaghticoke village)	11,612 07	2,512 71	13,338 90	52,525 19
Schodack (including Castleton village)	11,664 39	6,093 87	21,695 46	65,328 44
Stephentown	5,991 17	.....	4,124 55	14,455 91
Troy, city	.....	.....	439,183 85	1,797,450 58
Total	$107,237 89	$45,378 89	$633,154 11	$2,513,915 28

— Continued

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village)	$34,629 19	$9,991 63	$42,168 49	$144,213 45
Haverstraw (including Haverstraw and West Haverstraw villages)	23,781 21	46,782 09	46,060 18	167,510 51
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	48,764 24	90,005 90	108,780 95	337,476 48
Ramapo (including Hilburn, Spring Valley and Suffern villages)	39,698 24	219,942 24	12,392 97	343,680 42
Stony Point	20,780 40	.....	20,819 77	56,558 01
Total	$167,653 28	$366,721 86	$230,222 36	$1,049,438 87

NOTE.— For continuation of this table, see page 444.

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RENSSELAER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Berlin	.0377	.....	$21 56	$460 04	$2,878 54
Brunswick	.0173	$1,500 00	71 88	.....	1,981 41
East Greenbush	.0188	350 00	178 14	.....	1,107 70
Grafton	.0273	.....	5 47	.....	1,496 14
Hoosick (including Hoosick Falls village)	.0288	6,503 75	239 69	3,667 66	8,560 39
Nassau (including Nassau village)	.0395	595 00	153 89	.....	2,722 86
North Greenbush	.0187	350 00	53 75	.....	1,043 01
Petersburg	.0264	.....	18 33	.....	1,910 99
Pittstown (including Valley Falls village)	.0177	1,432 50	79 01	.....	2,964 85
Poestenkill	.0354	350 00	16 66	.....	1,233 79
Rensselaer, city	.0412	11,037 38	627 66	791 62	7,841 82
Sandlake	.0257	1,350 00	47 60	.....	2,031 40
Schaghticoke (including Schaghticoke village)	.0161	884 37	51 46	.....	2,805 20
Schodack (including Castleton village)	.0194	2,243 75	437 40	449 14	3,019 40
Stephentown	.0331	350 00	23 41	.....	2,582 81
Troy, city	.02819	103,709 08	2,301 67	33,159 83	45,369 83
Total	.....	$130,655 83	$4,327 57	$38,528 29	$89,550 14

ROCKLAND

Statement of the aggregate valuation of real

Clarkstown (including Upper Nyack village)	.0199	$5,838 19	$1,116 12	.....	$3,900 42
Haverstraw (including Haverstraw and West Haverstraw villages)	.0425	6,353 49	771 39	$3,488 71	7,291 03
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	.0300	11,156 21	2,001 89	2,694 96	12,577 61
Ramapo (including Hilburn, Spring Valley and Suffern villages)	.0299	8,162 55	2,522 18	2,473 02	6,744 33
Stony Point	.0413	2,597 58	150 22	.....	3,063 03
Total	.....	$34,108 02	$6,561 80	$8,656 69	$33,576 42

NOTE.— For conclusion of this table, see page 445.

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— Concluded

and personal estate in Rensselaer county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Berlin	.....	$3,360 14	$6,000	$400	.....
Brunswick	.....	3,553 29	.....	.....	.....
East Greenbush	.....	1,635 84	18,244	.....	.....
Grafton	.....	1,501 61	.....	.....	.....
Hoosick (including Hoosick Falls village)	.....	18,971 49	96,000	.....	.....
Nassau (including Nassau village)	$1,321 35	4,793 10	10,900	407	.....
North Greenbush	.....	1,446 76	.....	.....	.....
Petersburg	.....	1,929 32	.....	.....	.....
Pittstown (including Valley Falls village)	.....	4,476 36	.....	.....	.....
Poestenkill	.....	1,600 45	.....	.....	.....
Rensselaer, city	11,736 50	32,034 97	507,648	.....	$2,297
Sandlake	.....	3,429 00	.....	.....	.....
Schaghticoke (including Schaghticoke village)	958 99	4,700 02	6,175	.....	.....
Schodack (including Castleton village)	84 29	6,233 98	112,100	.....	.....
Stephentown	.....	2,956 22	.....	.....	.....
Troy, city	411,113 78	595,654 19	4,320 047	.....	100,684
Total	$425,214 91	$688,276 74	$5,077,114	$807	.....
		County	1,325,000	258,343	.....
			$6,402,114	$259,150	$102,981

— Concluded

and personal estate in Rockland county, etc.

Clarkstown (including Upper Nyack village)	.....	$10,854 73	.....	$7,366	.....
Haverstraw (including Haverstraw and West Haverstraw villages)	$844 60	18,749 22	$35,000	16,108	.....
Orangetown (including Grand View, Nyack, Piermont and South Nyack villages)	1,338 13	29,768 80	350,500	.....	$7,803
Ramapo (including Hilburn, Spring Valley and Suffern villages)	11,002 63	30,904 71	126,436	.....	.....
Stony Point	.....	5,810 83	16,000	8,693	.....
Total	$13,185 36	$96,088 29	$527,936	$32,167	.....
		County	363,000	8,000	.....
			$890,936	$40,167	$7,803

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SAINT LAWRENCE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Brasher	55,495	2,270	$1,156,861	$1,123,351
Canton (including Canton and Rensselaer Falls villages)	63,319	6,777	4,441,677	4,410,986
Clare	61,461	358	331,840	333,283
Clifton	95,219	1,423	672,842	660,628
Colton	158,075	1,362	1,186,013	1,126,588
De Kalb (including Richville village)	50,317	2,795	1,664,167	1,671,285
De Peyster	26,666	911	639,543	635,042
Edwards (including Edwards village)	31,911	1,307	817,762	830,803
Fine	105,383	1,579	729,315	732,468
Fowler	34,465	1,493	1,045,595	1,015,299
Gouverneur (including Gouverneur village)	42,609	6,016	3,178,280	3,303,696
Hammond (including Hammond village)	36,718	1,685	1,120,022	1,164,527
Hermon (including Hermon village)	33,455	1,595	789,510	783,984
Hopkinton	114,208	1,511	904,040	877,890
Lawrence	28,483	1,782	776,745	771,337
Lisbon	64,872	3,120	2,055,860	2,041,466
Louisville	34,007	1,476	717,677	712,633
Macomb	38,153	1,204	619,682	615,333
Madrid	32,142	1,471	937,963	931,410
Massena (including Massena village)	30,434	7,090	5,073,357	5,038,608
Morristown (including Morristown village)	27,944	1,785	1,214,210	1,205,765
Norfolk	34,303	2,840	1,750,587	1,758,142
Ogdensburg, city	2,143	14,338	5,745,830	5,879,973
Oswegatchie (including Heuvelton village)	39,491	2,393	1,752,445	1,740,288
Parishville	61,158	1,678	571,635	555,117
Piercefield	68,379	1,303	669,560	713,437
Pierrepont	37,252	1,579	711,762	723,102
Pitcairn	37,743	755	246,860	222,501
Potsdam (including Norwood and Potsdam villages)	59,747	9,098	4,860,650	4,826,976
Rossie	22,771	932	365,330	362,777
Russell	58,791	1,806	831,425	825,567
Stockholm	54,996	2,655	1,155,170	1,147,113
Waddington (including Waddington village)	33,072	1,904	1,021,777	1,014,617
Total	1,675,182	90,291	$49,755,992	$49,755,992

NOTE.— For continuation of this table, see page 447.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of St. Lawrence county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalising real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Brasher	90	$10,850	$31,188	$1,501 03
Canton (including Canton and Rensselaer Falls villages)	88	124,625	442,918	6,412 36
Clare	87	.....	.....	429 27
Clifton	89	3,700	.....	855 66
Colton	92	11,100	.....	1,465 35
De Kalb (including Richville village)	87	28,770	.....	2,189 69
De Peyster	88	32,960	.....	860 39
Edwards (including Edwards village)	86	2,750	32,385	1,115 34
Fine	87	9,250	.....	955 34
Fowler	90	5,300	.....	1,314 54
Gouverneur (including Gouverneur village)	84	189,850	547,217	5,204 54
Hammond (including Hammond village)	84	29,470	50,000	1,602 28
Hermon (including Hermon village)	88	10,850	56,767	1,096 87
Hopkinton	90	18,700	.....	1,154 82
Lawrence	88	28,000	.....	1,029 55
Lisbon	88	104,070	.....	2,763 47
Louisville	88	16,850	.....	939 59
Macomb	88	3,000	.....	796 43
Madrid	88	90,525	58,065	1,391 05
Massena (including Massena village)	88	135,400	92,172	6,782 89
Morristown (including Morristown village)	88	46,750	39,379	1,663 97
Norfolk	87	.....	32,994	2,307 00
Ogdensburg, city	85	295,050	716,176	8,875 93
Oswegatchie (including Heuvelton village)	88	30,900	53,325	2,349 98
Parishville	90	53,060	.....	783 34
Piercefield	82	11,950	.....	934 31
Pierrepont	86	2,250	.....	934 26
Pitcairn	97	2,100	.....	289 29
Potsdam (including Norwood and Potsdam villages)	88	174,500	542,131	7,140,16
Rossie	88	800	.....	468 29
Russell	88	7,600	.....	1,073 12
Stockholm	88	31,600	36,273	1,564 91
Waddington (including Waddington village)	88	83,630	.....	1,414 55
Total	.....	$1,596,210	$2,730,990	$69,659 57

NOTE.— For continuation of this table, see page 448.

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SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Brasher	$81 90	$199 13	$4,165 85	.....
Canton (including Canton and Rensselaer Falls villages)	349 87	850 74	18,101 46	.....
Clare	23 42	56 95	1,324 89	.....
Clifton	46 68	113 52	2,493 96	.....
Colton	79 95	194 40	3,908 67	.....
De Kalb (including Richville village)	119 47	290 51	6,485 27	.....
De Peyster	46 95	114 15	2,176 90	.....
Edwards (including Edwards village)	60 84	147 96	3,534 19	.....
Fine	52 13	126 75	2,419 50	.....
Fowler	71 72	174 41	3,883 08	.....
Gouverneur (including Gouverneur village)	283 96	690 50	13,878 76	.....
Hammond (including Hammond village)	87 42	212 58	4,588 45	.....
Hermon (including Hermon village)	59 84	145 52	2,881 88	.....
Hopkinton	63 02	153 22	3,670 02	.....
Lawrence	56 18	136 59	3,590 73	.....
Lisbon	150 78	366 62	8,781 82	.....
Louisville	51 22	124 66	3,939 37	.....
Macomb	43 46	105 67	2,718 63	.....
Madrid	75 89	184 55	3,954 41	.....
Massena (including Massena village)	370 19	899 89	17,745 04	.....
Morristown (including Morristown village)	90 69	220 77	5,027 05	.....
Norfolk	125 88	306 07	6,155 45	.....
Ogdensburg, city	484 36	1,177 62	26,766 53	$80,719 97
Oswegatchie (including Heuvelton village)	128 22	311 78	6,635 54	.....
Parishville	42 81	104 08	2,602 78	.....
Piercefield	50 98	123 95	2,575 25	.....
Pierrepont	50 98	123 94	3,067 69	.....
Pitcairn	15 79	38 38	756 60	.....
Potsdam (including Norwood and Potsdam villages)	389 55	947 32	19,033 47	.....
Rossie	25 55	62 13	1,498 64	.....
Russell	58 61	142 38	3,099 94	.....
Stockholm	85 39	207 63	4,988 14	.....
Waddington (including Waddington village)	77 19	187 68	4,250 69	.....
Total	$3,800 89	$9,242 05	$200,700 65	$80,719 97

NOTE.— For continuation of this table, see page 449.

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— Continued

and personal estate in St. Lawrence county, etc.

CITY AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Brasher	$13,774 75	.....	$11,817 03	$31,539 69
Canton (including Canton and Rensselaer Falls villages)	27,470 02	$16,092 90	41,616 11	110,893 46
Clare	5,262 39	.....	1,248 80	8,345 72
Clifton	2,590 30	.....	9,281 64	15,381 76
Colton	12,653 40	.....	8,428 25	26,730 02
De Kalb (including Richville village)	16,591 83	1,395 83	12,914 31	39,986 91
De Peyster	8,240 81	.....	3,569 59	15,008 79
Edwards (including Edwards village)	5,725 71	2,114 78	10,302 80	23,001 62
Fine	8,470 90	.....	9,604 15	21,628 77
Fowler	9,443 68	.....	8,519 86	23,407 29
Gouverneur (including Gouverneur village)	18,670 88	20,000 55	43,383 17	102,112 36
Hammond (including Hammond village)	15,161 61	1,334 75	9,765 81	32,752 90
Hermon (including Hermon village)	9,903 46	3,001 67	7,553 57	24,642 81
Hopkinton	7,987 71	.....	5,113 33	18,142 12
Lawrence	9,112 92	.....	7,625 88	21,551 85
Lisbon	20,586 37	.....	14,185 63	46,834 69
Louisville	9,881 08	.....	6,524 58	21,460 50
Macomb	7,213 49	.....	5,069 39	15,947 07
Madrid	14,788 44	.....	6,033 67	26,428 01
Massena (including Massena village)	33,252 76	32,029 72	53,103 30	144,183 79
Morristown (including Morristown village)	14,880 28	3,184 38	12,789 64	37,856 78
Norfolk	22,397 49	.....	15,831 80	47,123 69
Ogdensburg, city	.....	.....	65,611 09	183,635 50
Oswegatchie (including Heuvelton village)	9,398 97	1,787 77	11,607 39	32,219 65
Parishville	7,507 52	.....	7,657 53	18,698 06
Piercefield	9,602 47	.....	15,111 30	28,398 26
Pierrepont	9,013 64	.....	5,652 28	18,842 79
Pitcairn	4,054 85	.....	3,611 25	8,766 16
Potsdam (including Norwood and Potsdam villages)	26,796 71	35,157 58	41,000 23	130,465 02
Rossie	5,332 97	.....	3,771 93	11,159 51
Russell	11,092 30	.....	5,962 98	21,429 33
Stockholm	13,344 62	.....	6,964 66	27,155 35
Waddington (including Waddington village)	7,624 03	2,437 82	9,138 52	25,130 48
Total	$397,828 36	$118,537 75	$480,371 47	$1,360,860 71

NOTE.— For continuation of this table, see page 450.

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SAINT LAWRENCE

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Brasher	.0270	$1,531 24	98 36	$311 88	$6,194 45
Canton (including Canton and Rensselaer Falls villages)	.0227	156 80	456 07	4,429 19	9,940 05
Clare	.0251	.....	55 35	.....	465 16
Clifton	.0227	392 00	113 59	.....	1,308 67
Colton	.0223	.....	85 90	.....	2,865 41
De Kalb (including Richville village)	.0236	.....	100 68	.....	4,568 36
De Peyster	.0223	.....	42 93	.....	1,217 48
Edwards (including Edwards village)	.0280	.....	9 52	323 85	2,483 34
Fine	.0292	.....	11 95	.....	2,888 12
Fowler	.0222	.....	37 84	.....	2,326 27
Gouverneur (including Gouverneur village)	.0303	161 70	164 27	5,472 17	2,270 69
Hammond (including Hammond village)	.0284	.....	79 16	500 00	2,494 76
Hermon (including Hermon village)	.0307	.....	43 77	561 77	2,947 67
Hopkinton	.0196	.....	127 96	.....	2,121 87
Lawrence	.0267	.....	77 46	.....	2,607 28
Lisbon	.0216	49 00	123 32	.....	5,144 02
Louisville	.0292	.....	37 56	.....	2,329 38
Macomb	.0256	.....	65 79	.....	2,493 16
Madrid	.0256	.....	63 01	580 65	3,332 68
Massena (including Massena village)	.0276	137 20	233 04	921 72	7,874 48
Morristown (including Morristown village)	.0300	.....	110 39	393 79	3,405 60
Norfolk	.0269	85 75	106 49	329 94	2,362 63
Ogdensburg, city	.0291	15,485 63	894 05	7,161 76	9,418 53
Oswegatchie (including Heuvelton village)	.0180	692 12	.....	533 25	3,648 87
Parishville	.0299	.....	99 94	.....	3,549 97
Piercefield	.0416	.....	66 88	.....	1,354 22
Pierrepont	.0263	.....	44 55	.....	2,924 13
Pitcairn	.0352	171 50	22 11	.....	1,466 06
Potsdam (including Norwood and Potsdam villages)	.0259	19 60	308 23	5,421 31	6,322 36
Rossie	.0304	373 62	11 22	.....	1,822 31
Russell	.0255	49 00	47 64	.....	5,001 92
Stockholm	.0228	.....	93 05	362 73	4,024 34
Waddington (including Waddington village)	.0227	.....	62 49	.....	2,750 88
Total	.....	$19,305 16	$3,894 57	$27,304 01	$116,385 12

NOTE.— For conclusion of this table, see page 451.

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— Concluded

and personal estate in St. Lawrence county, etc.

CITY AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Brasher	.....	$8,135 93	.....	.....	.....
Canton (including Canton and Rensselaer Falls villages)	$853 66	15,235 77	$76,200	.....	.....
Clare	.....	520 51	.....	.....	.....
Clifton	.....	1,814 26	.....	.....	.....
Colton	.....	2,951 31	2,700	.....	.....
De Kalb (including Richville village)	48 00	4,717 04	.....	$800	.....
De Peyster	.....	1,260 41	10,000	2,150	.....
Edwards (including Edwards village)	581 31	3,398 02	11,000	.....	.....
Fine	.....	2,900 07	.....	.....	.....
Fowler	.....	2,424 11	.....	.....	.....
Gouverneur (including Gouverneur village)	1,163 35	9,232 18	35,200	.....	.....
Hammond (including Hammond village)	2 50	3,076 42	24,000	.....	.....
Hermon (including Hermon village)	162 07	3,715 28	8,000	.....	.....
Hopkinton	.....	2,249 83	.....	.....	.....
Lawrence	.....	2,684 74	.....	.....	.....
Lisbon	.....	5,316 34	.....	1,325	.....
Louisville	.....	2,366 94	1,500	2,451	.....
Macomb	.....	2,558 95	.....	.....	.....
Madrid	.....	3,976 34	23,000	.....	.....
Massena (including Massena village)	2,113 68	11,280 12	231,700	.....	.....
Morristown (including Morristown village)	1,004 42	4,914 20	15,000	.....	.....
Norfolk	.....	3,884 81	25,550	.....	.....
Ogdensburg, city	19,254 51	52,214 48	372,650	.....	.....
Oswegatchie (including Heuvelton village)	174 10	5,048 34	119,360	.....	.....
Parishville	.....	3,649 91	.....	.....	.....
Piercefield	.....	1,421 10	20,000	1,375	.....
Pierrepont	.....	2,968 68	1,325	.....	.....
Pitcairn	.....	1,659 67	.....	.....	.....
Potsdam (including Norwood and Potsdam villages)	1,199 13	13,270 63	73,700	.....	.....
Rossie	.....	2,207 15	.....	.....	.....
Russell	.....	5,098 56	9,400	.....	.....
Stockholm	.....	4,480 12	.....	.....	.....
Waddington (including Waddington village)	703 57	3,516 94	4,455	.....	.....
Total	$27,260 30	$194,149 16	$1,064,680	.....	.....
		County	380,176	.....	.....
			$1,444,856	$8,101	.....

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SARATOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Ballston (including part of Ballston Spa. village)	17,685	2,464	$1,735,251	$1,464,332
Charlton	19,186	1,080	532,860	469,505
Clifton Park	28,896	2,391	1,582,716	1,215,750
Corinth (including Corinth village)	38,190	2,661	2,031,870	3,203,671
Day	42,212	541	105,917	117,519
Edinburg	38,893	785	129,753	185,061
Galway (including Galway village)	27,750	1,278	439,380	424,604
Greenfield	42,696	1,642	617,841	881,381
Hadley	23,344	689	308,630	451,014
Half Moon	17,495	403	1,881,640	1,910,822
Malta	16,907	1,298	870,984	745,500
Mechanicville, city	640	8,208	2,979,600	3,570,455
Milton (including part of Ballston Spa. village)	22,099	5,702	1,959,395	1,726,429
Moreau (including South Glens Falls village)	24,880	3,240	2,867,810	3,436,497
Northumberland	20,081	1,120	622,034	631,681
Providence	27,431	512	178,746	178,492
Saratoga Springs, city	14,550	13,792	9,444,597	7,646,934
Saratoga (including Schuylerville and Victory villages)	23,781	3,814	1,455,959	1,478,529
Stillwater (including Stillwater village)	24,792	4,785	2,070,422	1,938,271
Waterford (including Waterford village)	3,000	5,487	2,113,063	2,221,125
Wilton	21,109	1,090	604,146	635,042
Total	494,977	62,982	$34,532,614	$34,532,614

SCHENECTADY

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Duanesburg	$42,945	2,280	1,495,889	$1,479,875
Glenville (including Scotia village)	29,185	6,538	4,406,366	4,607,320
Niskayuna	7,629	2,607	2,101,891	2,261,524
Princetown	14,414	621	378,976	374,861
Rotterdam	21,139	6,198	3,081,951	3,426,559
Schenectady, city	5,081	80,381	65,905,961	65,220,895
Total	120,393	98,625	77,371,034	$77,371,034

NOTE.— For continuation of this table, see page 453.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Saratoga county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Ballston (including part of Ballston Spa. village)	71	$19,850	.....	$2,138 40
Charlton	68	9,100	.....	689 57
Clifton Park	80	35,910	.....	1,803 38
Corinth (including Corinth village)	37	18,000	$74,918	4,641 76
Day	54	.....	.....	1,699 30
Edinburg	42	.....	.....	266 63
Galway (including Galway village)	62	2,950	.....	616 02
Greenfield	42	3,520	.....	1,274 96
Hadley	41	.....	.....	649 82
Half Moon	59	1,150	.....	2,754 75
Malta	70	.....	.....	1,074 11
Mechanicville, city	50	23,100	255,776	5,177 56
Milton (including part of Ballston Spa. village)	68	12,800	436,250	2,505 87
Moreau (including South Glens Falls village)	50	.....	53,004	4,951 28
Northumberland	59	2,000	.....	913 00
Providence	60	750	.....	258 25
Saratoga Springs, city	74	241,675	205,803	11,365 84
Saratoga (including Schuylerville and Victory villages)	59	16,750	90,340	2,154 38
Stillwater (including Stillwater village)	64	3,400	.....	2,797 54
Waterford (including Waterford village)	57	14,500	.....	3,221 07
Wilton	57	2,800	.....	919 00
Total	.....	$408,255	$1,116,091	$50,342 51

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Schenectady county for the year 1918

Duanesburg	70	$19,208	.....	$2,181 06
Glenville (including Scotia village)	66	.....	.....	6,703 41
Niskayuna	64	16,110	.....	3,313 90
Princetown	70	1,700	.....	547 87
Rotterdam	62	6,000	.....	4,994 09
Schenectady, city	70	620,300	$680,423	95,794 53
Total	.....	$663,318	$680,423	$113,534 86

NOTE.— For continuation of this table, see page 454.

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SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Ballston (including part of Ballston Spa. village)	$107 40	$283 72	$11,692 36	.....
Charlton	34 63	91 49	3,974 90	.....
Clifton Park	90 57	239 26	10,201 33	.....
Corinth (including Corinth village)	233 12	615 84	25,228 49	.....
Day	8 50	22 47	924 90	.....
Edinburg	13 39	35 38	1,528 91	.....
Galway (including Galway village)	30 94	81 72	3,372 50	.....
Greenfield	64 03	169 15	6,913 99	.....
Hadley	32 64	86 22	3,604 30	.....
Half Moon	138 35	365 49	14,905 96	.....
Malta	53 94	142 52	5,875 71	.....
Mechanicville, city	260 03	686 93	30,964 73	$50,168 23
Milton (including part of Ballston Spa. village)	125 85	332 44	15,063 61	.....
Moreau (including South Glens Falls village)	248 67	656 92	26,637 12	.....
Northumberland	45 85	121 14	5,130 14	.....
Providence	12 97	34 26	1,473 80	.....
Saratoga Springs, city	570 83	1,507 95	59,050 83	172,536 12
Saratoga (including Schuylerville and Victory villages)	108 20	285 83	11,890 46	.....
Stillwater (including Stillwater village)	140 50	371 16	15,500 42	.....
Waterford (including Waterford village)	161 77	427 35	18,104 01	.....
Wilton	46 16	121 93	4,963 14	.....
Total	$2,528 34	$6,679 17	$277,001 52	$222,704 35

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg	$112 95	$289 37	$5,167 89	.....
Glenville (including Scotia village)	347 09	889 37	15,881 73	.....
Niskayuna	171 59	439 67	7,850 91	.....
Princetown	28 37	72 69	1,297 99	.....
Rotterdam	258 60	662 59	11,832 15	.....
Schenectady, city	4,960 30	12,709 49	226,963 82	$821,471 66
Total	$5,878 90	$15,063 18	$268,994 48	$821,471 66

NOTE.— For continuation of this table, see page 455.

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— Continued

and personal estate in Saratoga county, etc.

CITIES AND TOWNS	Taxes — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Ballston (including part of Ballston Spa village)	$12,053 55	$8,986 71	$18,431 20	$53,693 34
Charlton	6,964 90	.....	3,010 44	14,765 93
Clifton Park	10,614 04	.....	8,802 97	31,751 55
Corinth (including Corinth village)	15,877 60	19,074 20	35,777 57	101,448 49
Day	2,351 87	.....	1,817 21	5,294 27
Edinburg	3,557 53	.....	2,839 77	8,241 61
Galway (including Galway village)	7,981 93	147 39	5,189 09	17,419 50
Greenfield	8,744 74	.....	8,266 88	25,423 75
Hadley	6,490 80	.....	1,956 55	12,820 33
Half Moon	13,860 43	.....	5,139 24	37,164 22
Malta	11,683 05	.....	5,780 50	24,559 83
Mechanicville, city	.....	.....	75,004 00	162,261 48
Milton (including part of Ballston Spa village)	17,549 84	26,962 93	34,301 70	96,842 24
Moreau (including South Glens Falls village)	17,575 24	23,365 83	20,961 64	94,396 70
Northumberland	6,769 77	.....	5,033 34	18,013 24
Providence	4,610 77	.....	769 07	7,159 12
Saratoga Springs, city	.....	.....	75,859 75	320,891 32
Saratoga (including Schuylerville and Victory villages)	17,510 81	12,601 26	16,941 63	61,492 62
Stillwater (including Stillwater village)	14,680 17	4,003 50	10,567 65	48,060 94
Waterford (including Waterford village)	37,856 40	17,181 02	30,731 57	107,633 19
Wilton	6,130 83	.....	3,702 37	15,333 43
Total	$222,314 27	$112,322 84	$370,884 19	$1,265,277 19

— Continued

and personal estate in Schenectady county, etc.

Duanesburg	$16,208 56	.....	$10,487 46	$34,447 29
Glenville (including Scotia village)	13,128 00	$36,780 08	72,990 66	146,720 34
Niskayuna	13,339 63	.....	19,069 73	44,185 43
Princetown	7,596 65	.....	3,499 25	13,042 81
Rotterdam	28,611 13	.....	65,387 52	111,746 08
Schenectady, city	.....	.....	861,870 89	2,023,770 69
Total	$78,883 97	$36,780 08	$1,033,305 51	$2,373,912 64

NOTE.— For continuation of this table, see page 456.

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SARATOGA

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Ballston (including part of Ballston Spa. village)	.0305	.....	$131 20	.....	$3,190 54
Charlton	.0272	.....	21 92	.....	1,341 11
Clifton Park	.0196	$1,176 00	70 45	.....	1,830 59
Corinth (including Corinth village)	.0494	.....	2,384 36	$749 18	4,606 31
Day	.0499	177 63	.....	.....	1,362 80
Edinburg	.0635	.....	49 98	.....	1,767 97
Galway (including Galway village)	.0393	.....	16 48	.....	3,312 69
Greenfield	.0409	.....	60 12	.....	3,368 08
Hadley	.0415	171 50	8 87	.....	1,147 46
Half Moon	.0197	404 25	75 22	.....	1,485 15
Malta	.0281	.....	36 77	.....	2,031 44
Mechanicville, city	.0462	8,672 39	125 51	2,557 76	9,376 97
Milton (including part of Ballston Spa village)	.0491	3,933 60	909 25	4,362 50	6,419 03
Moreau (including South Glens Falls village)	.0329	1,033 90	1,379 72	530 04	3,164 65
Northumberland	.0288	.....	52 17	.....	1,668 04
Providence	.0398	.....	13 66	.....	909 54
Saratoga Springs, city	.0424	14,968 86	579 12	2,058 03	11,597 53
Saratoga (including Schuylerville and Victory villages)	.0417	2,621 50	58 87	903 40	3,728 51
Stillwater (including Stillwater village)	.0231	2,461 03	49 72	.....	1,379 98
Waterford (including Waterford village)	.0506	3,744 82	142 08	.....	3,859 31
Wilton	.0261	171 50	35 00	.....	1,368 96
Total	.....	$39,536 98	$6,200 47	$11,160 91	$68,916 66

SCHENECTADY

Statement of the aggregate valuation of real

Duanesburg	.0221	.....	$96 71	.....	$3,184 71
Glenville (including Scotia village)	.0330	.....	649 19	.....	6,910 96
Niskayuna	.0208	$1,225 00	424 25	.....	1,107 65
Princetown	.0342	.....	25 38	.....	1,095 29
Rotterdam	.0361	5,190 62	796 40	.....	1,965 81
Schenectady, city	.0294	119,768 12	5,392 26	$6,804 24	56,477 48
Total	.....	$126,183 74	$7,384 19	$6,804 24	$70,741 90

NOTE.— For conclusion of this table, see page 457.

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— Concluded

and personal estate in Saratoga county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Ballston (including part of Ballston Spa. village)	$3,353 91	$6,675 65	$82,000	.....	.....
Charlton	.....	1,363 03	.....	.....	.....
Clifton Park	.....	3,077 04	.....	.....	.....
Corinth (including Corinth village)	8 00	7,747 85	32,000	$875	.....
Day	.....	1,540 43	.....	.....	.....
Edinburg	.....	1,817 95	.....	.....	.....
Galway (including Galway village)	.....	3,329 17	.....	.....	.....
Greenfield	.....	3,428 20	2,000	.....	.....
Hadley	.....	1,327 83	.....	800	.....
Half Moon	.....	1,964 62	.....	.....	.....
Malta	.....	2,068 21	3,300	4,486	.....
Mechanicville, city	37,273 97	58,006 60	234,662	.....	$18,545
Milton (including part of Ballston Spa village)	10,061 74	25,686 12	231,000	.....	.....
Moreau (including South Glens Falls village)	1,132 33	7,240 64	187,500	2,000	.....
Northumberland	.....	1,720 21	.....	1,364	.....
Providence	.....	923 20	.....	.....	.....
Saratoga Springs, city	.....	29,203 54	414,000	.....	.....
Saratoga (including Schuylerville and Victory villages)	3,378 70	10,690 98	21,500	.....	.....
Stillwater (including Stillwater village)	105 00	3,995 73	16,000	500	.....
Waterford (including Waterford village)	127 97	7,874 18	33,833	.....	.....
Wilton	.....	1,575 46	50,842	.....	.....
Total	$55,441 62	$181,256 64	$1,308,637	$10,025	.....
		County	155,000	27,037	.....
			$1,463,637	$37,062	$18,545

— Concluded

and personal estate in Schenectady county, etc.

Duanesburg	.....	$3,281 42	.....	$1,500	.....
Glenville (including Scotia village)	$1,933 45	9,493 60	$377,200	1,800	$14,722
Niskayuna	.....	2,756 90	.....	.....	.....
Princetown	.....	1,120 67	1,500	500	.....
Rotterdam	.....	7,952 83	55,576	.....	.....
Schenectady, city	1,631,550 55	1,819,992 65	4,660,871	$1,990,000	280,027
Total	$1,633,484 00	$1,844,598 07	$5,095,147	.....	.....
		County	819,000	.....	.....
			$5,914,147	$1,993,800	$294,749

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SCHOHARIE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Blenheim	619,432	530	212,938	$214,481
Broome	27,536	756	284,845	274,739
Carlisle	21,212	963	581,910	578,800
Cobleskill (including Cobleskill village)	19,287	3,870	2,618,631	2,654,408
Conesville	23,454	681	289,205	287,659
Esperance (including Esperance village)	11,875	970	657,531	615,557
Fulton	35,399	1,350	539,289	526,535
Gilboa	35,870	1,420	614,139	595,958
Jefferson	27,071	1,181	462,519	462,941
Middleburg (including Middleburg village)	27,730	2,253	1,081,007	1,095,777
Richmondville (including Richmondville village)	18,724	1,460	971,441	966,249
Schoharie (including Schoharie village)	18,202	2,438	1,086,245	1,129,872
Seward	21,563	1,380	703,602	691,202
Sharon (including Sharon Springs village)	24,140	1,781	1,308,831	1,326,712
Summit	21,727	1,046	388,200	379,019
Wright	17,783	926	465,525	465,949
Total	$371,005	23,005	12,265,858	$12,265,858

NOTE.— For continuation of this table, see page 459.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Schoharie county for the year 1918

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value o personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Blenheim	79	$13,625	.....	$274 46
Broome	82	1,000	.....	325 30
Carlisle	80	18,620	.....	718 82
Cobleskill (including Cobleskill village)	78	95,200	$275,563	3,289 44
Conesville	80	3,400	.....	350 20
Esperance (including Esperance village)	85	15,948	.....	752 88
Fulton	81	5,550	.....	630 79
Gilboa	82	13,780	.....	733 34
Jefferson	79	9,750	.....	567 90
Middleburg (including Middleburg village)	78	28,575	100,122	1,348 37
Richmondville (including Richmondville village)	80	15,800	75,201	1,177 65
Schoharie (including Schoharie village)	76	38,975	58,661	1,401 00
Seward	81	7,650	.....	839 54
Sharon (including Sharon Springs village)	78	48,450	41,166	1,648 22
Summit	81	9,450	.....	460 19
Wright	79	4,200	.....	565 26
Total	.....	$329,973	$550,713	$15,083 36

NOTE.— For continuation of this table, see page 460.

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SCHOHARIE

Statement of the aggregate valuation of real

TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Blenheim	$19 75	$36 41	$1,056 66	.....
Broome	23 41	43 16	1,252 37	.....
Carlisle	51 73	95 37	2,767 43	.....
Cobleskill (including Cobleskill village)	236 76	436 42	12,664 28	.....
Conesville	25 22	46 46	1,348 27	.....
Esperance (including Esperance village)	54 19	99 89	2,898 56	.....
Fulton	45 83	83 69	2,428 53	.....
Gilboa	52 80	97 30	2,823 33	.....
Jefferson	40 87	75 35	2,186 40	.....
Middleburg (including Middleburg village)	97 06	178 89	5,191 20	.....
Richmondville (including Richmondville village)	84 77	156 24	4,533 93	.....
Schoharie (including Schoharie village)	100 83	185 88	5,393 83	.....
Seward	60 43	111 39	3,232 19	.....
Sharon (including Sharon Springs village)	118 63	218 68	6,345 61	.....
Summit	33 13	61 05	1,771 71	.....
Wright	40 69	75 00	2,176 25	.....
Total	$1,086 10	$2,001 18	$58,070 55	.....

NOTE.— For continuation of this table, see page 461.

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— Continued

and personal estate in Schoharie county, etc.

TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Blenheim	$2,525 15	.....	$1,776 75	$5,689 18
Broome	4,171 21	.....	2,730 64	8,546 09
Carlisle	9,697 76	.....	3,797 03	17,128 14
Cobleskill (including Cobleskill village)	14,901 15	$12,878 67	25,565 45	69,972 17
Conesville	3,367 49	.....	2,276 35	7,413 99
Esperance (including Esperance village)	6,018 64	521 83	4,716 63	15,062 62
Fulton	8,655 31	.....	4,692 22	16,536 37
Gilboa	8,102 89	.....	4,613 20	16,422 86
Jefferson	7,059 40	.....	6,614 00	16,543 92
Middleburg (including Middleburg village)	14,643 68	5,277 80	10,588 42	37,325 42
Richmondville (including Richmondville village)	3,772 79	3,042 31	6,496 36	19,264 05
Schoharie (including Schoharie village)	10,387 82	5,226 11	11,642 54	34,338 01
Seward	6,353 98	.....	3,182 61	13,780 14
Sharon (including Sharon Springs village)	8,896 89	6,648 60	10,589 31	34,465 94
Summit	3,539 46	.....	5,599 15	11,464 69
Wright	5,899 19	.....	3,440 29	12,196 68
Total	$117,992 81	$33,595 32	$108,320 95	$336,150 27

NOTE.— For continuation of this table, see page 462.

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SCHOHARIE

Statement of the aggregate valuation of real

TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Blenheim	.0251	.....	$0 78	.....	$1,724 23
Broome	.0298	.....	24 38	.....	2,436 77
Carlisle	.0285	.....	15 37	.....	1,094 82
Cobleskill (including Cobleskill village)	.0257	.....	76 28	$2,755 63	4,198 74
Conesville	.0253	.....	14 97	.....	2,084 47
Esperance (including Esperance village)	.0223	.....	37 90	.....	1,218 96
Fulton	.0302	.....	15 05	.....	3,008 13
Gilboa	.0261	.....	57 96	.....	3,118 49
Jefferson	.0350	.....	20 93	.....	3,179 82
Middleburg (including Middleburg village)	.0336	.....	32 72	1,001 22	2,980 18
Richmondville (including Richmondville village)	.0193	$339 50	19 65	752 00	2,042 45
Schoharie (including Schoharie village)	.0305	1,345 87	31 86	586 61	2,393 43
Seward	.0193	.....	27 53	.....	1,661 58
Sharon (including Sharon Springs village)	.0253	678 95	38 08	411 66	2,871 05
Summit	.0288	.....	38 38	.....	2,493 61
Wright	.0259	169 75	12 92	.....	1,708 10
Total	.....	$2,534 07	$464 76	$5,507 12	$38,219 83

NOTE.— For conclusion of this table, see page 463.

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— Concluded

and personal estate in Schoharie county, etc.

TOWNS	Receipts — (Concluded)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Blenheim	.....	$1,725 01	.....	.....	.....
Broome	.....	2,461 15	$1,000	.....	.....
Carlisle	.....	1,110 19	.....	.....	.....
Cobleskill (including Cobleskill village)	$820 66	7,851 31	172,400	.....	.....
Conesville	.....	2,099 44	.....	$850	.....
Esperance (including Esperance village)	16 70	1,273 56	.....	.....	.....
Fulton	.....	3,023 18	.....	4,885	.....
Gilboa	.....	3,176 45	.....	800	.....
Jefferson	.....	3,200 75	4,300	150	.....
Middleburg (including Middleburg village)	57 09	4,071 21	3,800	.....	.....
Richmondville (including Richmondville village)	464 15	3,617 75	7,000	.....	.....
Schoharie (including Schoharie village)	134 43	4,492 20	49,045	.....	.....
Seward	.....	1,689 11	.....	1,020	.....
Sharon (including Sharon Springs village)	17 00	4,016 74	31,720	.....	.....
Summit	.....	2,536 99	.....	.....	.....
Wright	.....	1,890 77	.....	615	.....
Total	$1,510 03	$48,235 81	$269,265	$8,320	.....
		County	54,160	3,000	.....
			$323,425	$11,320	.....

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SCHUYLER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Catharine (including Odessa village)	19,058	1,192	$553,626	$555,236
Cayuta	12,338	346	275,947	265,680
Dix (including Watkins village)	20,515	3,568	1,843,983	1,849,347
Hector (including Burdett village)	63,975	3,548	1,996,949	2,002,757
Montour (including Montour Falls village)	10,947	1,676	1,057,223	1,060,298
Orange	32,058	982	252,420	243,028
Reading	16,785	1,385	846,237	848,698
Tyrone	23,371	1,257	460,892	462,233
Total	199,051	13,954	$7,287,277	$7,287,277

SENECA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Covert (including Interlaken village)	19,200	1,863	$1,541,986	$1,348,664
Fayette	34,010	2,640	2,510,549	2,597,843
Junius	16,500	942	773,610	701,681
Lodi	21,600	1,399	1,266,113	1,094,350
Ovid (including Ovid village)	18,700	1,744	1,770,475	1,548,507
Romulus	23,500	2,098	1,421,600	1,374,253
Seneca Falls (including Seneca Falls village)	14,500	7,631	4,522,018	5,033,742
Tyre	18,600	895	661,290	578,383
Varick	19,992	1,273	1,043,470	995,615
Waterloo (including Waterloo village)	13,000	4,764	2,960,262	3,198,335
Total	199,602	25,249	$18,471,373	$18,471,373

NOTE.— For continuation of this table, see page 465.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Schuyler county for the year 1918

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Catharine (including Odessa village)	72	$13,600	.....	$781 65
Cayuta	75	1,350	.....	366 93
Dix (including Watkins village)	72	34,100	$175,573	2,588 09
Hector (including Burdett village)	72	20,650	.....	2,780 42
Montour (including Montour Falls village)	72	17,550	36,385	1,481 10
Orange	75	1,530	.....	335 78
Reading	72	38,000	.....	1,218 44
Tyrone	72	4,550	.....	641 42
Total	.....	$131,330	$211,958	$10,193 83

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Seneca county for the year 1918

Covert (including Interlaken vilage)	84	$39,700	.....	$1,664 97
Fayette	71	9,675	.....	3,129 95
Junius	81	3,000	.....	847 76
Lodi	85	12,815	.....	1,325 05
Ovid (including Ovid village)	84	28,320	$39,000	1,893 15
Romulus	76	11,850	.....	1,666 54
Seneca Falls (including Seneca Falls village)	66	90,900	337,367	6,148 72
Tyre	84	6,000	.....	703 01
Varick	77	1,000	.....	1,195 62
Waterloo (including Waterloo village)	68	64,100	67,676	3,904 25
Total	.....	$267,360	$444,043	$22,479 02

NOTE.— For continuation of this table, see page 466.

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SCHUYLER

Statement of the aggregate valuation of real

TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Catharine (including Odessa village)	$38 50	$143 73	$2,936 92	.....
Cayuta	18 07	67 47	1,378 68	.....
Dix (including Watkins village)	127 48	475 90	9,724 30	.....
Hector (including Burdett village)	136 96	511 27	10,446 92	.....
Montour (including Montour Falls village)	72 96	272 35	5,564 96	.....
Orange	16 54	61 74	1,262 66	.....
Reading	60 02	224 05	4,578 05	.....
Tyrone	31 60	117 94	2,410 03	.....
Total	$502 13	$1,874 45	$38,302 52	.....

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken village)	$69 54	$306 16	$8,969 84	.....
Fayette	130 72	575 54	13,338 58	.....
Junius	35 41	155 89	3,273 80	.....
Lodi	55 34	243 65	5,332 97	.....
Ovid (including Ovid village)	79 07	348 11	8,142 91	.....
Romulus	69 60	306 44	6,897 76	.....
Seneca Falls (including Seneca Falls village)	256 80	1,130 63	37,760 36	.....
Tyre	29 36	129 27	3,440 31	.....
Varick	49 93	219 85	5,075 74	.....
Waterloo (including Waterloo village)	163 06	717 92	16,109 22	.....
Total	$938 83	$4,133 46	$108,341 49	.....

NOTE.— For continuation of this table, see page 000.

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— Continued

and personal estate in Schuyler county, etc.

TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Catharine (including Odessa village)	$532 46	$1,700 00	$8,408 55	$14,541 81
Cayuta	247 81	.....	1,254 00	3,332 96
Dix (including Watkins village)	1,761 90	29,902 77	21,617 88	66,198 32
Hector (including Burdett village)	1,883 16	3,194 88	18,378 65	37,332 26
Montour (including Montour Falls village)	1,003 70	12,014 61	11,755 40	32,165 08
Orange	235 07	.....	3,809 13	5,720 92
Reading	825 05	.....	3,974 74	10,880 35
Tyrone	433 75	.....	5,474 63	9,109 37
Total	$6,922 90	$46,812 26	$74,672 98	$179,281 07

— Continued

and personal estate in Seneca county, etc.

Covert (including Interlaken village)	$10,973 85	$4,022 28	$9,367 30	$35,373 94
Fayette	30,045 79	.....	10,451 67	57,672 25
Junius	6,410 69	.....	3,973 93	14,697 48
Lodi	11,181 14	.....	8,209 52	26,347 67
Ovid (including Ovid village)	11,645 24	3,555 13	13,969 58	39,633 19
Romulus	8,414 09	.....	7,852 28	25,296 71
Seneca Falls (including Seneca Falls village)	22,075 00	64,658 15	43,926 09	175,955 75
Tyre	5,547 81	.....	3,657 68	13,507 44
Varick	7,600 59	.....	5,278 65	19,420 37
Waterloo (including Waterloo village)	6,886 27	41,021 64	32,517 62	101 319,98
Total	$120,780 46	$113,257 20	$139,204 32	$509,134 78

NOTE.— For continuation of this table, see page 000.

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SCHUYLER

Statement of the aggregate valuation of real

TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Catharine (including Odessa village)	.0256	.....	$124 51	.....	$3,139 01
Cayuta	.0120	.....	83 05	.....	588 23
Dix (including Watkins village)	.0352	.....	126 83	$1,755 73	5,502 92
Hector (including Burdett village)	.0185	.....	264 18	.....	6,195 01
Montour (including Montour Falls village)	.0299	.....	146 79	363 85	1,673 87
Orange	.0225	.....	35 41	.....	2,931 45
Reading	.0123	.....	74 04	.....	1,063 16
Tyrone	.0195	.....	30 67	.....	2,515 12
Total	.....	.....	$885 48	$2,119 58	$23,608 77

SENECA

Statement of the aggregate valuation of real

Covert (including Interlaken village)	.0223	$12 13	$231 13	.....	$4,397 84
Fayette	.0228	1,088 21	213 54	.....	2,381 02
Junius	.0189	.....	71 51	.....	921 69
Lodi	.0206	.....	145 05	.....	1,415 06
Ovid (including Ovid village)	.0220	.....	227 02	$390 00	3,088 69
Romulus	.0175	14 52	217 70	.....	1,761 02
Seneca Falls (including Seneca Falls village)	.0381	5,870 30	303 03	3,373 67	5,557 37
Tyre	.0202	.....	25 61	.....	928 92
Varick	.0185	.....	174 65	.....	1,216 35
Waterloo (including Waterloo village)	.0335	3,232 90	483 24	676 76	4,189 83
Total	.....	$10,218 10	$2,092 48	$4,440 43	$25,857 79

NOTE.— For conclusion of this table, see page 000.

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— Concluded

and personal estate in Schuyler county, etc.

TOWNS	Receipts — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Catharine (including Odessa village)	.....	$3,263 52	.....	.....	.....
Cayuta	.....	671 28	.....	.....	.....
Dix (including Watkins village)	$21,500 06	28,885 54	$131,490	.....	$9,796
Hector (including Burdett village)	.....	6,459 19	.....	.....	.....
Montour (including Montour Falls village)	1,918 70	4,103 21	17,700	.....	.....
Orange	.....	2,966 86	.....	.....	.....
Reading	.....	1,137 20	.....	.....	.....
Tyrone	.....	2,545 79	500	$321	.....
Total	$23,418 76	$50,032 59	$149,690	$321	.....
		County	38,000	7,140	.....
			$187,690	$7,461	$9,796

— Concluded

and personal estate in Seneca county, etc.

Covert (including Interlaken village)	.....	$4,641 10	$21,500	.....	.....
Fayette	.....	3,682 77	.....	.....	.....
Junius	.....	993 20	.....	.....	.....
Lodi	.....	1,560 11	11,550	.....	.....
Ovid (including Ovid village)	.....	3,705 71	9,000	.....	.....
Romulus	.....	1,993 24	.....	$396	.....
Seneca Falls (including Seneca Falls village)	$9,411 75	24,516 12	267,439	.....	$26,108
Tyre	.....	954 53	.....	.....	.....
Varick	.....	1,391 00	8,500	225	.....
Waterloo (including Waterloo village)	43 45	8,626 22	212,499	.....	.....
Total	$9,455 20	$52,064 00	$530,488	.....	.....
		County	169,282	.....	.....
			$699,770	$621	$26,108

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STEUBEN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Addison (including Addison village)	16,500	2,160	$1,066,885	$1,084,479
Avoca (including Avoca village)	21,300	2,108	1,464,110	1,362,878
Bath (including Bath and Savona villages)	57,100	8,172	3,507,744	3,555,453
Bradford	14,500	629	272,866	292,546
Cameron	27,700	957	607,759	667,978
Campbell	24,999	1,106	752,780	827,369
Canisteo (including Canisteo village)	32,200	3,394	1,534,931	1,555,307
Caton	22,700	1,053	546,000	553,424
Cohocton (including Cohocton village)	34,600	3,103	1,723,340	1,690,432
Corning, city	1,792	13,459	9,497,457	8,840,782
Corning	22,000	2,580	1,162,524	1,218,966
Dansville	32,000	1,269	958,907	1,029,122
Erwin (including Painted Post village)	23,300	2,469	1,904,191	2,019,860
Freemont	19,600	812	527,572	566,202
Greenwood	24,700	1,142	553,091	542,529
Hartsville	23,200	638	252,301	255,732
Hornby	25,200	842	370,046	411,671
Hornell, city	1,536	14,352	7,685,400	7,620,581
Hornellsville (including Arkport village)	26,200	2,053	1,638,945	1,525,624
Howard	34,900	1,386	656,410	665,328
Jasper	31,300	1,253	620,857	651,000
Lindley	23,000	1,181	509,571	546,884
Prattsburg (including Prattsburg village)	30,600	1,798	894,860	949,218
Pulteney	19,600	1,335	697,582	731,451
Rathbone	20,600	869	685,015	726,626
Thurston	22,000	855	391,265	371,799
Troupsburg	35,700	1,532	559,553	607,673
Tuscarora	22,400	955	448,480	492,917
Urbana (including Hammondsport village)	25,200	3,096	1,650,641	1,691,890
Wayland (including Wayland village)	23,400	3,099	1,785,424	1,830,040
Wayne	12,400	686	389,987	390,947
West Union	23,900	885	375,836	413,075
Wheeler	27,900	892	614,308	659,290
Woodhull (including Woodhull village)	33,600	1,510	670,451	687,206
Total	837,627	83,630	$46,977,089	$46,977,089

NOTE.— For continuation of this table, see page 000.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Steuben county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Addison (including Addison village)	95	$24,500	$153,379	$1,244 02
Avoca (including Avoca village)	98	33,850	69,200	1,656 41
Bath (including Bath and Savona villages)	90	125,700	236,569	4,365 59
Bradford	85	2,500	.....	350 27
Cameron	83	1,500	.....	792 95
Campbell	88	11,500	.....	994 85
Canisteo (including Canisteo village)	90	15,350	82,419	1,863 30
Caton	90	.....	.....	656 32
Cohocton (including Cohocton village)	93	34,000	41,483	2,045 65
Corning, city	98	211,900	200,279	10,735 85
Corning	87	2,975	.....	1,449 14
Dansville	85	50,700	.....	1,290 59
Erwin (including Painted Post village)	86	2,950	.....	2,398 90
Freemont	85	4,700	.....	677 06
Greenwood	93	200	31,883	643 64
Hartsville	90	.....	.....	303 29
Hornby	82	.....	.....	488 20
Hornell, city	92	149,800	669,900	9,215 14
Hornellsville (including Arkport village)	98	5,200	29,733	1,815 45
Howard	90	5,300	.....	795 34
Jasper	87	5,050	.....	778 04
Lindley	85	5,000	.....	654 50
Prattsburg (including Prattsburg village)	86	7,700	66,060	1,134 85
Pulteney	87	10,500	.....	679 91
Rathbone	86	1,000	.....	862 91
Thurston	96	700	.....	441 76
Troupsburg	84	.....	.....	720 65
Tuscarora	83	2,900	.....	588 00
Urbana (including Hammondsport village)	89	412,050	111,204	2,495 13
Wayland (including Wayland village)	89	63,800	113,500	2,245 97
Wayne	91	1,000	.....	464 82
West Union	83	.....	.....	489 88
Wheeler	85	3,100	.....	785 55
Woodhull (including Woodhull village)	89	.....	.....	814 97
Total	.....	$1,195,425	$1,805,699	$57,129 30

NOTE.— For continuation of this table, see page 000.

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STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Addison (including Addison village)	$51 96	$228 75	$4,997 03	.....
Avoca (including Avoca village)	69 18	304 59	6,653 60	.....
Bath (including Bath and Savona villages)	182 32	802 75	17,535 93	.....
Bradford	14 63	64 41	1,406 94	.....
Cameron	33 16	145 99	3,189 19	.....
Campbell	41 55	182 92	3,996 12	.....
Canisteo (including Canisteo village)	77 83	342 62	7,484 54	.....
Caton	27 42	120 69	2,636 36	.....
Cohocton (including Cohocton village)	85 41	376 05	8,214 68	.....
Corning, city	448 38	1,974 12	43,124 32	$117,490 24
Corning	60 52	266 47	5,820 97	.....
Dansville	53 49	235 46	5,143 96	.....
Erwin (including Painted Post village)	100 19	441 11	9,636 07	.....
Freemont	28 28	124 50	2,719 61	.....
Greenwood	26 88	118 36	2,585 40	.....
Hartsville	12 67	55 76	1,218 23	.....
Hornby	20 39	89 78	1,961 08	.....
Hornell, city	384 86	1,694 49	37,015 80	122 572,93
Hornellsville (including Arkport village)	75 82	333 82	7,292 40	.....
Howard	33 22	146 24	3,194 72	.....
Jasper	32 50	143 06	3,125 23	.....
Lindley	27 34	120 35	2,629 01	.....
Prattsburg (including Prattsburg village)	47 40	208 67	4,558 49	.....
Pulteney	36 74	161 80	3,534 44	.....
Rathbone	36 04	158 68	3,466 20	.....
Thurston	18 45	81 23	1,774 48	.....
Troupsburg	30 10	132 52	2,894 78	.....
Tuscarora	24 56	108 13	2,361 92	.....
Urbana (including Hammondsport village)	104 20	458 81	10,022 55	.....
Wayland (including Wayland village)	93 81	412 99	9,021 69	.....
Wayne	19 41	85 48	1,867 11	.....
West Union	20 46	90 08	1,967 76	.....
Wheeler	32 81	144 45	3,155 43	.....
Woodhull (including Woodhull village)	34 04	149 86	3,273 65	.....
Total	$2,386 02	$10,504 99	$229,479 69	$240,063 17

NOTE.— For continuation of this table, see page 000.

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— Continued

and personal estate in Steuben county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Addison (including Addison village)	$5,504 50	$7,766 17	$14,919 40	$34,711 83
Avoca (including Avoca village)	18,505 25	3,973 00	12,465 25	43,627 28
Bath (including Bath and Savona villages)	29,686 18	28,883 97	12,518 53	93,975 27
Bradford	2,975 05	.....	2,818 48	7,629 78
Cameron	7,318 71	.....	3,677 90	15,158 90
Campbell	8,656 39	.....	5,151 17	19,023 00
Canisteo (including Canisteo village)	15,481 69	11,564 20	20,116 22	56,930 40
Caton	6,830 59	.....	4,894 59	15,165 97
Cohocton (including Cohocton village)	15,570 69	8,438 42	18,028 85	52,759 15
Corning, city	.....	.....	92,903 11	266,676 02
Corning	13,099 76	.....	10,109 54	30,806 40
Dansville	9,826 07	.....	5,406 66	21,946 23
Erwin (including Painted Post village)	9,862 74	11,737 67	24,454 70	58,631 38
Freemont	6,250 10	.....	4,037 95	13,837 50
Greenwood	5,320 02	.....	6,886 52	15,580 82
Hartsville	5,502 13	.....	2,773 63	9,865 71
Hornby	4,953 24	.....	3,314 37	10,827 06
Hornell, city	.....	.....	92,000 00	262,883 22
Hornellsville (including Arkport village)	17,443 19	2,115 65	9,833 10	38,909 43
Howard	7,363 11	.....	6,921 46	18,454 09
Jasper	8,332 42	.....	5,716 48	18,127 73
Lindley	8,847 72	.....	5,204 99	17,483 91
Prattsburg (including Prattsburg village)	9,700 26	1,800 00	11,093 14	28,542 81
Pulteney	6,746 02	.....	6,602 12	17,961 03
Rathbone	6,567 08	.....	4,516 63	15,607 54
Thurston	5,169 73	.....	3,166 10	10,651 75
Troupsburg	8,046 15	.....	7,665 12	19,489 32
Tuscarora	5,995 78	.....	4,052 18	13,130 57
Urbana (including Hammondsport village)	13,082 04	14,221 19	21,763 85	62,147 77
Wayland (including Wayland village)	11,584 66	8,013 36	17,099 22	48,471 70
Wayne	7,061 01	.....	1,986 93	11,484 76
West Union	5,097 55	.....	3,208 70	10,874 43
Wheeler	7,673 41	.....	5,474 53	17,266 18
Woodhull (including Woodhull village)	9,282 90	716 09	7,258 59	21,530 10
Total	$303,336 14	$99,229 72	$458,040 01	$1,400,169 04

NOTE.— For continuation of this table, see page 000.

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STEUBEN

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Addison (including Addison village)	.0318	$1,387 92	$77 25	$1,533 79	$3,578 72
Avoca (including Avoca village)	.0291	.....	106 71	692 00	2,916 50
Bath (including Bath and Savona villages)	.0258	95 55	309 40	2,365 69	3,852 85
Bradford	.0277	171 50	11 90	.....	979 77
Cameron	.0248	.....	95 43	.....	2,326 00
Campbell	.0248	.....	91 47	.....	1,992 26
Canisteo (including Canisteo village)	.0367	.....	208 29	824 19	5,549 03
Caton	.0277	.....	25 98	.....	2,002 06
Cohocton (including Cohocton village)	.0300	.....	171 20	414 83	1,985 31
Corning, city	.0258	14,153 65	813 38	2,002 79	14,258 35
Corning	.0264	.....	201 24	.....	2,713 89
Dansville	.0217	.....	89 23	.....	1,884 68
Erwin (including Painted Post village)	.0307	.....	338 97	.....	1,114 33
Freemont	.0259	.....	67 05	.....	1,678 70
Greenwood	.0281	.....	18 09	318 83	2,524 83
Hartsville	.0391	.....	56 48	.....	1,392 67
Hornby	.0292	.....	38 24	.....	2,119 93
Hornell, city	.0321	15,270 22	710 70	6,699 01	10,525 61
Hornellsville (including Arkport village)	.0236	.....	283 11	297 33	2,238 14
Howard	.0278	.....	73 41	.....	2,952 85
Jasper	.0289	.....	22 45	.....	2,584 17
Lindley	.0339	.....	43 47	.....	2,051 16
Prattsburg (including Prattsburg village)	.0316	.....	55 83	660 60	4,877 86
Pulteney	.0253	.....	29 23	.....	2,208 71
Rathbone	.0227	171 50	139 23	.....	2,015 60
Thurston	.0271	.....	8 07	.....	1,649 43
Troupsburg	.0348	.....	50 92	.....	3,639 02
Tuscarora	.0290	.....	18 88	.....	1,848 94
Urbana (including Hammondsport village)	.0301	3,240 12	152 71	1,112 94	6,099 52
Wayland (including Wayland village)	.0262	.....	117 80	1,135 01	3,582 79
Wayne	.0293	.....	27 02	.....	769 74
West Union	.0289	.....	9 44	.....	1,356 92
Wheeler	.0279	31 85	34 68	.....	1,859 05
Woodhull (including Woodhull village)	.0321	.....	70 08	.....	3,784 38
Total	.....	$34,522 31	$4,567 34	$18,057 01	$111,885 09

NOTE.— For conclusion of this table, see page 475.

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— **Concluded**

and personal estate in Steuben county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*)		Bonded indebtedness	Temporary indebtedness	Sinking funds
	Other sources, including licenses, fees and water rents	Aggregate			
Addison (including Addison village)	$382 34	$6,960 02	$1,500	.....	.....
Avoca (including Avoca village)	1,206 38	4,921 59	49,800	$3,310	.....
Bath (including Bath and Savona villages)	1,058 40	12,682 89	106,600	.....	.....
Bradford	.....	1,163 17	.....	.....	.....
Cameron	.....	2,421 43	.....	550	.....
Campbell	.....	2,083 73	.....	.....	.....
Canisteo (including Canisteo village)	158 00	6,739 51	54,500	.....	.....
Caton	.....	2,028 04	.....	100	.....
Cohocton (including Cohocton village)	1,173 27	3,744 61	30,200	.....	.....
Corning, city	47,172 20	78,400 38	356,978	.....	.....
Corning	.....	2,915 04	.....	.....	.....
Dansville	.....	1,953 91	6,500	.....	.....
Erwin (including Painted Post village)	3,915 65	5,368 95	61,975	600	.....
Freemont	.....	1,745 75	4,000	.....	.....
Greenwood	.....	2,861 75	.....	.....	.....
Hartsville	.....	1,448 55	.....	.....	.....
Hornby	.....	2,158 17	.....	.....	.....
Hornell, city	11,506 34	44,711 88	495,350	.....	.....
Hornellsville (including Arkport village)	.....	2,818 58	26,780	.....	.....
Howard	.....	3,026 26	.....	.....	.....
Jasper	.....	2,606 62	.....	.....	.....
Lindley	.....	2,094 63	.....	.....	.....
Prattsburg (including Prattsburg village)	.....	5,594 29	4,200	250	.....
Pulteney	.....	2,237 94	.....	.....	.....
Rathbone	.....	2,326 33	.....	.....	.....
Thurston	.....	1,648 50	.....	.....	.....
Troupsburg	.....	3,689 94	.....	.....	.....
Tuscarora	.....	1,867 82	.....	.....	.....
Urbana (including Hammondsport village)	1,633 90	12,239 19	33,000	.....	.....
Wayland (including Wayland village)	5,995 25	10,830 85	40,000	.....	.....
Wayne	.....	796 76	3,000	.....	.....
West Union	.....	1,366 36	.....	.....	.....
Wheeler	.....	1,925 58	.....	.....	.....
Woodhull (including Woodhull village)	60 00	3,914 46	.....	.....	.....
Total	$74,261 73	$243,293 48	$1,274,383	$4,910	.....

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SUFFOLK

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Babylon (including Amityville and Babylon villages)	24,172	11,190	$7,239,187	$7,065,605
Brookhaven (including Bellport, Patchogue and Shoreham villages)	138,903	19,591	20,843,236	20,343,266
East Hampton (including part of Sag Harbor village)	57,023	5,164	5,731,095	5,681,095
Huntington (including Northport village)	54,037	15,244	14,493,371	15,073,330
Islip (including Brightwaters and Saltaire villages)	62,531	17,658	23,505,466	23,299,086
Riverhead	40,733	5,730	4,326,575	4,574,770
Shelter Island (including Dering Harbor village)	13,051	1,155	2,082,381	2,032,521
Smithtown	32,897	4,988	5,056,597	5,174,183
Southampton (including Southampton village and part of Sag Harbor village)	79,018	13,453	15,630,446	15,493,908
Southold (including Greenport village)	29,976	10,008	7,337,880	7,508,470
Total	532,330	104,181	$106,246,234	$106,246,234

SULLIVAN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Bethel	59,528	2,308	$515,893	$585,000
Callicoon	35,015	2,066	335,388	310,000
Cochecton	22,985	1,141	439,896	400,000
Delaware	20,293	1,915	448,896	363,000
Fallsburg (including Woodridge village)	48,324	5,760	709,897	820,000
Forestburg	36,435	429	245,562	140,000
Freemont	31,173	1,771	422,737	370,000
Highland	33,050	1,043	172,040	142,000
Liberty (including Liberty village)	48,951	6,339	1,126,658	1,189,350
Lumberland	32,325	806	244,295	210,000
Mamakating (including Wurtsboro village)	61,501	3,104	824,591	790,000
Neversink	45,480	1,861	172,675	210,000
Rockland	53,864	3,803	707,522	805,000
Thompson (including Monticello village)	48,715	4,942	891,235	980,000
Tusten	26,259	901	316,975	260,000
Total	603,898	38,189	$7,574,350	$7,574,350

NOTE.— For continuation of this table, see page 477.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Suffolk county for the year 1918

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Babylon (including Amityville and Babylon villages)	65	$55,500	$334,096	$9,814 79
Brookhaven (including Bellport, Patchogue and Shoreham villages)	65	165,700	441,281	28,266 75
East Hampton (including part of Sag Harbor village)	64	132,000	198,126	8,012 02
Huntington (including Northport village)	61	288,850	459,747	21,173 14
Islip (including Brightwater and Saltaire villages)	64	878,200	382,711	33,322 65
Riverhead	60	106,100	124,104	6,451 52
Shelter Island (including Dering Harbor village)	65	150,100	.....	3,008 27
Smithtown	62	184,600	45,667	7,385 86
Southampton (including Southampton village and part of Sag Harbor village)	64	416,725	406,156	21,929 05
Southold (including Greenport village)	62	205,650	289,094	10,632 12
Total	.....	$2,583,425	$2,680,982	$149,996 17

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Sullivan county for the year 1918

Bethel	51	$400	.....	$1,550 50
Callicoon	63	4,350	$37,131	833 14
Cochecton	63	2,625	.....	1,067 04
Delaware	74	1,825	76,439	966 88
Fallsburg (including Woodridge village)	60	4,750	62,707	2,185 54
Forestburg	95	3,900	.....	381 43
Freemont	65	1,000	.....	983 27
Highland	61	2,880	.....	384 02
Liberty (including Liberty village)	50	23,650	235,688	3,214 64
Lumberland	65	80,600	.....	770 20
Mamakating (including Wurtsboro village)	61	.....	.....	2,093 65
Neversink	50	.....	.....	556 60
Rockland	76	12,875	130,235	2,167 53
Thompson (including Monticello village)	54	.....	101,082	2,597 17
Tusten	79	3,250	.....	697 72
Total	.....	$142,105	$643,282	$20,449 33

NOTE.— For continuation of this table, see page 478.

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SUFFOLK

Statement of the aggregate valuation of real

TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Babylon (including Amityville and Babylon villages)	$827 28	$1,302 17	$22,075 43	.....
Brookhaven (including Bellport, Patchogue and Shoreham villages)	2,382 59	3,750 27	63,577 80	.....
East Hampton (including part of Sag Harbor village)	675 38	1,062 98	18,020 59	.....
Huntington (including Northport village)	1,784 67	2,809 14	47,622 76	.....
Islip (including Brightwaters and Saltaire villages)	2,808 75	4,421 06	74,949 59	.....
Riverhead	543 79	855 94	14,510 70	.....
Shelter Island (including Dering Harbor village)	253 56	399 11	6,766 12	.....
Smithtown	622 55	879 91	16,612 22	.....
Southampton (including Southampton village and part of Sag Harbor village)	1,848 39	2,909 42	49,322 96	.....
Southold (including Greenport village)	896 17	1,410 60	23,913 77	.....
Total	$12,643 08	$19,900 60	$337,371 94	.....

SULLIVAN

Statement of the aggregate valuation of real

Bethel	$51 83	$205 83	$10,409 58	.....
Callicoon	27 83	110 56	5,589 77	.....
Cochecton	35 64	141 53	7,159 47	.....
Delaware	32 29	128 31	6,487 32	.....
Fallsburg (including Woodridge village)	73 00	290 07	14,663 76	.....
Forestburg	12 74	50 62	2,558 83	.....
Freemont	32 85	130 48	6,597 12	.....
Highland	12 82	50 97	2,576 26	.....
Liberty (including Liberty village)	107 39	425 90	21,569 57	.....
Lumberland	25 73	102 20	5,167 45	.....
Mamakating (including Wurtsboro village)	69 94	277 84	14,047 78	.....
Neversink	18 60	73 86	3,734 22	.....
Rockland	72 41	287 65	14,543 45	.....
Thompson (including Monticello village)	86 76	344 67	17,426 36	.....
Tusten	23 31	92 61	4,681 11	.....
Total	$683 14	$2,713 10	$137,212 05	.....

NOTE.— For continuation of this table, see page 479.

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— Continued

and personal estate in Suffolk county, etc.

TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Babylon (including Amityville and Babylon villages)	$89,368 34	$57,684 09	$79,094 75	$210,166 85
Brookhaven (including Bellport, Patchogue and Shoreham villages)	143,537 63	52,144 90	124,103 87	417,763 81
East Hampton (including part of Sag Harbor village)	64,935 63	6,013 16	59,279 35	157,999 06
Huntington (including Northport village)	94,511 95	22,151 53	121,502 52	311,555 71
Islip (including Brightwaters and Saltaire villages)	152,514 69	21,760 46	116,052 76	405,829 96
Riverhead	55,133 38	.....	49,403 35	126,898 68
Shelter Island (including Dering Harbor village)	8,691 10	4,000 00	8,929 92	32,048 08
Smithtown	36,262 72	.....	27,502 59	89,265 83
Southampton (including Southampton village and part of Sag Harbor village)	183,594 00	78,610 46	115,927 94	454,142 22
Southold (including Greenport village)	59,544 46	23,158 01	75,935 83	195,490 96
Total	$838,093 90	$265,522 61	$777,732 88	$2,401,161 18

— Continued

and personal estate in Sullivan county, etc.

Bethel	$4,795 02	.....	$8,279 72	$25,292 48
Callicoon	2,473 23	.....	13,570 45	22,604 98
Cochecton	2,069 06	.....	6,048 87	16,521 61
Delaware	4,698 62	.....	11,292 11	23,605 53
Fallsburg (including Woodridge village)	16,791 12	$4,835 00	32,695 44	71,533 93
Forestburg	4,529 92	.....	2,417 46	9,951 00
Freemont	5,668 18	.....	8,415 35	21,827 25
Highland	2,615 41	.....	4,827 76	10,467 24
Liberty (including Liberty village)	19,675 19	17,268 50	29,990 89	92,252 08
Lumberland	6,576 05	.....	3,714 58	16,356 21
Mamakating (including Wurtsboro village)	8,657 97	720 00	15,298 85	41,166 03
Neversink	4,360 19	.....	6,682 81	15,426 28
Rockland	12,172 44	.....	30,410 78	59,654 26
Thompson (including Monticello village)	20,706 55	17,646 66	30,793 61	89,601 78
Tusten	4,025 38	.....	4,499 08	14,096 21
Total	$119,814 33	$40,470 16	$208,937 76	$530,279 87

NOTE.— For continuation of this table, see page 480.

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SUFFOLK

Statement of the aggregate valuation of real

TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Babylon (including Amityville and Babylon villages)	.0288	$9,131 31	$964 85	$3,340 96	$8,625 74
Brookhaven (including Bellport, Patchogue and Shoreham villages)	.0198	17,123 43	8,843 87	4,412 81	12,031 62
East Hampton (including part of Sag Harbor village)	.0269	9 70	947 16	1,981 26	6,706 21
Huntington (including Northport village)	.0210	14,199 71	2,902 56	4,597 46	12,856 36
Islip (including Brightwaters and Saltaire villages)	.0166	16,595 88	3,013 89	3,827 11	5,961 29
Riverhead	.0286	4,477 76	920 79	1,241 04	5,783 57
Shelter Island (including Dering Harbor village)	.0143	.....	84 88	.....	1,107 15
Smithtown	.0170	3,848 48	619 40	456 66	3,582 19
Southampton (including Southampton village and part of Sag Harbor village)	.0283	10,736 68	2,217 02	4,061 56	11,682 39
Southold (including Greenport village)	.0259	19 40	1,100 92	2,890 93	10,984 05
Total	.....	$76,142 35	$21,615 34	$26,809 79	$79,320 57

SULLIVAN

Statement of the aggregate valuation of real

Bethel	.0489	.....	$141 99	.....	$2,387 44
Callicoon	.0665	$1,897 56	32 19	$371 32	6,043 54
Cochecton	.0373	509 25	161 93	.....	1,476 17
Delaware	.0523	805 11	185 93	764 40	2,138 70
Fallsburg (including Woodridge village)	.1000	4,158 91	633 59	627 07	4,824 40
Forestburg	.0398	169 75	25 46	.....	802 65
Freemont	.0515	594 12	113 33	.....	2,794 53
Highland	.0598	509 25	75 20	.....	1,032 05
Liberty (including Liberty village)	.0737	4,084 91	505 67	2,356 87	8,222 74
Lumberland	.0503	169 75	13 34	.....	1,024 35
Mamakating (including Wurtsboro village)	.0499	1,891 50	304 37	.....	3,848 61
Neversink	.0893	.....	32 56	.....	3,510 23
Rockland	.0828	19 40	137 60	1,302 35	4,534 07
Thompson (including Monticello village)	.1000	3,421 67	440 31	1,010 82	8,691 56
Tusten	.0437	339 50	112 88	.....	964 13
Total	.....	$18,570 68	$2,916 35	$6,432 83	$52,295 17

NOTE.— For conclusion of this table, see page 481.

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— Concluded

and personal estate in Suffolk county, etc.

TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Babylon (including Amityville and Babylon villages)	$365 09	$22,427 95	$125,620	.....	.....
Brookhaven (including Bellport, Patchogue and Shoreham villages)	2,811 03	45,222 76	259,750	.....	.....
East Hampton (including part of Sag Harbor village)	307 00	9,951 33	83,500	$2,773	.....
Huntington (including Northport village)	1,093 08	35,649 17	193,500	.....	.....
Islip (including Brightwaters and Saltaire villages)	893 95	30,292 12	61,500	.....	.....
Riverhead	.....	12,423 16	102,950	13,440	.....
Shelter Island (including Dering Harbor village)	.....	1,192 03	.....	.....	.....
Smithtown	.....	8,506 73	.....	.....	.....
Southampton (including Southampton village and part of Sag Harbor village)	3 00	28,700 65	289,628	.....	.....
Southold (including Greenport village)	154 50	15,149 80	101,120	.....	.....
Total	$5,627 65	$209,515 70	$1,217,568	.....	.....
		County	409,000	.....	.....
			$1,626,568	$16,213	.....

— Concluded

and personal estate in Sullivan county, etc.

Bethel	.....	$2,529 43	.....	.....	.....
Callicoon	.....	8,344 61	$26,000	.....	.....
Cochecton	.....	2,147 35	.....	.....	.....
Delaware	.....	3,894 14	.....	.....	.....
Fallsburg (including Woodridge village)	$2,200 00	12,443 97	115,000	.....	.....
Forestburg	.....	997 86	.....	.....	.....
Freemont	.....	3,501 98	.....	.....	.....
Highland	.....	1,616 50	.....	.....	.....
Liberty (including Liberty village)	1,553 39	16,723 58	80,395	.....	.....
Lumberland	.....	1,207 44	.....	$600	.....
Mamakating (including Wurtsboro village)	205 69	6,250 17	5,220	.....	.....
Neversink	.....	3,542 79	.....	100	.....
Rockland	.....	5,993 42	50,000	.....	.....
Thompson (including Monticello village)	10,452 47	24,016 83	340,400	.....	.....
Tusten	.....	1,416 51	.....	2,366	.....
Total	$14,411 55	$94,626 58	$617,015	.....	.....
		County	142,681	.....	.....
			$759,696	$3,066	.....

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TIOGA

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITY AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Barton (including Waverly village)	35,463	6,682	$3,735,710	$3,676,510
Berkshire	18,992	875	494,086	486,257
Candor (including Candor village)	57,513	2,896	1,313,831	1,336,989
Newark Valley (including Newark Valley village)	30,928	1,975	931,265	926,691
Nichols (including Nichols village)	20,919	1,533	1,130,720	1,112,801
Owego (including Owego village)	61,774	7,466	4,645,113	4,674,232
Richford	22,921	913	432,103	434,812
Spencer (including Spencer village)	30,420	1,205	763,284	776,797
Tioga	35,738	2,004	1,187,534	1,208,557
Total	314,668	25,549	$14,633,646	$14,633,646

TOMPKINS

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Caroline	34,747	1,676	$850,150	$858,288
Danby	33,286	1,230	746,983	754,135
Dryden (including Dryden and Freeville villages)	58,286	3,556	2,245,367	2,314,561
Enfield	22,207	1,057	593,397	599,081
Groton (including Groton village)	30,725	3,501	1,916,880	1,915,464
Ithaca, city	2,940	16,750	15,793,072	15,465,695
Ithaca (including Cayuga Heights village)	16,293	1,893	1,979,784	2,062,506
Lansing	37,789	2,612	1,604,287	1,689,292
Newfield (including Newfield village)	36,997	1,647	853,162	852,540
Ulysses (including Trumansburg village)	19,818	2,613	1,349,665	1,421,185
Total	293,088	36,535	$27,932,747	$27,932,747

NOTE.— For continuation of this table, see page 483.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Tioga county for the year 1918

CITY AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Barton (including Waverly village)	.....	$36,750	$299,252	$4,283 26
Berkshire	.....	2,800	.....	564 13
Candor (including Candor village)	.....	12,900	69,526	1,557 09
Newark Valley (including Newark Valley village)	.....	14,920	30,789	1,086 16
Nichols (including Nichols village)	.....	10,550	40,100	1,295 79
Owego (including Owego village)	.....	166,160	318,126	5,583 40
Richford	.....	.....	.....	501 55
Spencer (including Spencer village)	.....	6,000	35,000	902 96
Tioga	.....	5,375	.....	1,400 28
Total	.....	$255,455	$792,793	$17,174 62

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Tompkins county for the year 1918

Caroline	97	$14,600	.....	$962 80
Danby	97	5,300	.....	837 66
Dryden (including Dryden and Freeville villages)	95	14,950	$62,488	2,569 45
Enfield	97	7,200	.....	668 73
Groton (including Groton village)	98	37,150	152,638	2,153 73
Ithaca, city	100	359,800	735,781	17,455 52
Ithaca (including Cayuga Heights village)	94	22,000	.....	2,299 21
Lansing	93	15,600	.....	1,880 50
Newfield (including Newfield village)	98	15,868	.....	957 85
Ulysses (including Trumansburg village)	93	31,500	80,712	1,602 31
Total	.....	$523,968	$1,031,619	$31,387 76

NOTE.— For continuation of this table, see page 484.

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TIOGA

Statement of the aggregate valuation of real

CITY AND TOWNS	Taxes — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Barton (including Waverly village)	$256 36	$787 61	$14,337 29	.....
Berkshire	33 76	103 73	1,888 32	.....
Candor (including Candor village)	93 19	286 32	5,212 00	.....
Newark Valley (including Newark Valley village)	65 01	199 72	3,635 67	.....
Nichols (including Nichols village)	77 55	238 27	4,337 37	.....
Owego (including Owego village)	334 17	1,026 68	18,689 20	.....
Richford	30 02	92 23	1,678 83	.....
Spencer (including Spencer village)	54 04	166 04	3,022 45	.....
Tioga	83 82	257 49	4,687 13	.....
Total	$1,027 92	$3,158 09	$57,488 26	.....

TOMPKINS

Statement of the aggregate valuation of real

Caroline	$59 09	$177 20	$2,409 17	.....
Danby	51 41	154 17	2,096 04	.....
Dryden (including Dryden and Freeville villages)	157 71	472 89	6,429 45	.....
Enfield	41 05	123 07	1,673 34	.....
Groton (including Groton village)	132 19	396 38	5,389 21	.....
Ithaca, city	1,071 39	3,212 58	43,678 37	$212,399 20
Ithaca (including Cayuga Heights village)	141 12	423 15	5,753 24	.....
Lansing	115 42	346 09	4,705 50	.....
Newfield (including Newfield village)	58 79	176 29	2,396 80	.....
Ulysses (including Trumansburg village)	98 34	294 90	4,009 41	.....
Total	$1,926 51	$5,776 72	$78,540 53	$212,399 20

NOTE.— For continuation of this table, see page 485.

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— Continued

and personal estate in Tioga county, etc.

CITY AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Barton (including Waverly village)	$17,139 15	$28,092 61	$47,304 29	$112,200 57
Berkshire	4,419 98	.....	4,049 04	11,058 96
Candor (including Candor village)	15,681 67	2,670 13	16,270 76	41,771 16
Newark Valley (including Newark Valley village)	6,961 68	5,050 68	10,885 49	27,884 41
Nichols (including Nichols village)	6,909 77	1,864 40	10,509 08	25,232 23
Owego (including Owego village)	32,284 22	53,834 94	38,582 25	150,334 86
Richford	4,848 92	.....	5,102 74	12,254 29
Spencer (including Spencer village)	7,737 81	1,742 36	9,806 66	23,432 32
Tioga	12,102 07	.....	9,209 32	27,740 11
Total	$108,085 27	$93,255 12	$151,719 63	$431,908 91

— Continued

and personal estate in Tompkins county, etc.

Caroline	$9,204 50	.....	$7,449 07	$20,261 83
Danby	7,176 17	.....	6,967 63	17,283 08
Dryden (including Dryden and Freeville villages)	24,696 67	$5,576 27	19,327 01	59,229 45
Enfield	6,711 93	.....	4,428 10	13,646 22
Groton (including Groton village)	12,689 70	10,314 52	25,574 54	56,650 27
Ithaca, city	.....	.....	129 600 00	407,417 06
Ithaca (including Cayuga Heights village)	13,038 63	2,063 16	10,023 82	33,742 33
Lansing	16,712 85	.....	14,374 77	38,135 13
Newfield (including Newfield village)	13,571 13	634 43	7,867 83	25,663 12
Ulysses (including Trumansburg village)	16,204 92	7,088 28	12,611 17	41,909 33
Total	$120,006 50	$25,676 66	$238,223 94	$713,937 82

NOTE.— For continuation of this table, see page 486.

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TIOGA

Statement of the aggregate valuation of real

CITY AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Barton (including Waverly village)	.0297	.....	$407 46	$2,992 52	$8,568 19
Berkshire	.0222	.....	68 53	.....	1,966 07
Candor (including Candor village)	.0314	.....	141 39	695 26	5,169 57
Newark Valley (including Newark Valley village)	.0294	.....	126 03	307 89	4,810 75
Nichols (including Nichols village)	.0221	.....	80 34	401 00	2,958 70
Owego (including Owego village)	.0311	$12 13	534 28	3,181 26	13,105 83
Richford	.0283	.....	68 43	.....	2,065 78
Spencer (including Spencer village)	.0304	.....	159 75	350 00	1,783 87
Tioga	.0232	.....	211 91	.....	3,488 40
Total	.....	$12 13	$1,798 12	$7,927 93	$43,917 16

TOMPKINS

Statement of the aggregate valuation of real

Caroline	.0234	.....	$62 29	.....	$3,611 11
Danby	.0229	.....	90 84	.....	2,774 66
Dryden (including Dryden and Freeville villages)	.0262	.....	268 47	$624 89	4,931 17
Enfield	.0227	.....	52 19	.....	1,960 17
Groton (including Groton village)	.0289	.....	209 75	1,526 39	4,704 43
Ithaca, city	.0281	$17,658 71	587 77	7,357 82	13,000 63
Ithaca (including Cayuga Heights village)	.0168	.....	238 70	.....	1,369 74
Lansing	.0235	.....	150 24	.....	4,302 01
Newfield (including Newfield village)	.0295	.....	109 36	.....	4,256 59
Ulysses (including Trumansburg village)	.0303	.....	147 28	807 12	4,393 01
Total	.....	$17,658 71	$1,916 89	$10,316 22	$45,303 52

NOTE.— For conclusion of this table see page 487.

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— Concluded

and personal estate in Tioga county, etc.

CITY AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Barton (including Waverly village)	$537 47	$12,505 64	$46,200	.....	.....
Berkshire	.....	2,034 60	.....	.....	.....
Candor (including Candor village)	2,396 76	8,402 98	22,000	.....	.....
Newark Valley (including Newark Valley village)	5,381 45	10,626 12	30,500	.....	.....
Nichols (including Nichols village)	2 00	3,442 04	.....	.....	.....
Owego (including Owego village)	3 50	16,837 00	77,500	.....	.....
Richford	.....	2,134 21	.....	.....	.....
Spencer (including Spencer village)	.....	2,293 62	4,900	.....	.....
Tioga	.....	3,700 31	.....	$156	.....
Total	$8,321 18	$61,976 52	$181,100	.....	.....
		County....	72,000	.....	.....
			$253,100	$156	.....

— Concluded

and personal estate in Tompkins county, etc.

Caroline	.....	$3,673 40	.....	$300	.....
Danby	.....	2,865 50	.....	.....	.....
Dryden (including Dryden and Freeville villages)	$1,332 99	7,157 52	$32,500	.....	.....
Enfield	.....	2,012 36	.....	.....	.....
Groton (including Groton village)	472 76	6,913 33	43,200	.....	.....
Ithaca, city	16,245 11	54,850 04	1,356,500	.....	$248,830
Ithaca (including Cayuga Heights village)	20 43	1,628 87	17,000	.....	.....
Lansing	.....	4,452 25	4,925	.....	.....
Newfield (including Newfield village)	74 00	4,439 95	12,000	.....	.....
Ulysses (including Trumansburg village)	135 00	5,482 41	32,595	5,681	.....
Total	$18,280 29	$93,475 63	$1,498,720	.....	.....
		County....	109,000	.....	.....
			$1,607,720	$5,981	$248,830

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ULSTER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Denning	63,668	531	$142,760	$149,670
Esopus (including Rifton village)	22,247	4,643	1,695,099	2,665,728
Gardiner	26,588	1,328	483,860	717,851
Hardenburg	53,646	565	142,219	131,561
Hurley	20,849	1,189	651,327	569,046
Kingston, city	4,377	26,354	15,634,577	12,940,569
Kingston	4,504	323	32,239	36,213
Lloyd	19,352	2,865	2,081,670	1,925,678
Marbletown	31,696	2,709	988,390	1,466,369
Marlboro (including Marlboro village)	14,300	4,308	1,367,595	1,311,397
Mew Paltz (including New Paltz village)	19,979	2,569	739,574	1,097,227
Olive	37,168	2,921	832,125	797,931
Plattekill	20,890	1,928	403,640	705,297
Rochester	51,575	2,715	614,981	732,670
Rosendale (including Rosendale village)	10,912	2,886	674,127	815,491
Saugerties (including Saugerties village)	37,603	9,856	3,694,815	3,058,157
Shandaken (including Pine Hill village)	67,811	2,736	1,256,724	1,176,312
Shawangunk	35,039	2,392	770,719	1,010,033
Ulster	15,077	3,437	1,152,412	1,029,712
Wawarsing (including Ellenville village)	73,470	7,507	1,433,675	2,505,123
Woodstock	36,957	1,605	597,900	548,393
Total	667,708	85,367	$35,390,428	$35,390,428

WARREN

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Bolton	35,217	1,397	$1,108,355	$1,024,23 7
Caldwell (including Lake George village)	18,960	1,642	1,315,625	1,115,655
Chester	45,507	1,630	438,094	429,631
Glens Falls, city	2,745	16,323	9,347,920	9,765,216
Hague	38,688	943	322,820	327,630
Horicon	37,761	1,056	195,087	203,796
Johnsburg	111,182	2,358	759,612	684,412
Luserne	32,965	1,070	298,540	290,795
Queensbury	36,964	2,721	1,724,943	1,726,865
Stony Creek	52,519	719	194,227	166,666
Thurman	49,393	807	231,155	222,117
Warrensburg	34,792	2,311	778,250	757,608
Total	496,693	32,977	$16,714,628	$16,714,628

NOTE.— For continuation of this table, see page 488.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Ulster county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Denning	75	.....	.....	$222 10
Esopus (including Rifton village)	50	$12,200	.....	3,973 62
Gardiner	53	.....	.....	1,065 17
Hardenburg	85	1,600	.....	197 59
Hurley	90	8,000	.....	856 25
Kingston, city	95	253,700	$1,486,211	19,578 22
Kingston	70	.....	.....	53 74
Lloyd	85	11,720	102,048	2,874 82
Marbletown	53	20,200	.....	2,205 83
Marlboro (including Marlboro village)	82	4,500	50,577	1,952 59
New Paltz (including New Paltz village)	53	500	231,251	1,628 85
Olive	82	2,800	.....	1,188 16
Plattekill	45	1,250	.....	1,048 39
Rochester	66	1,500	.....	1,089 39
Rosendale (including Rosendale village)	65	2,200	.....	1,213 32
Saugerties (including Saugerties village)	95	10,500	428,624	4,553 39
Shandaken (including Pine Hill village)	84	5,200	.....	1,753 18
Shawangunk	60	10,250	35,612	1,513 94
Ulster	88	350	.....	1,528 45
Wawarsing (including Ellenville village)	45	.....	278,771	3,717 21
Woodstock	88	1,950	.....	816 62
Total	.....	$348,420	$2,613,094	$53,030 83

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking and city of Warren county for the year 1918

Bolton	78	$43,950	.....	$1,539 28
Caldwell (including Lake George village)	85	124,600	$47,694	1,855 97
Chester	73	.....	.....	619 11
Glens Falls, city	69	137,500	1,403,544	16,292 60
Hague	71	12,000	.....	489 41
Horicon	69	8,400	.....	305 78
Johnsburg	80	3,400	78,230	1,103 88
Luzerne	74	5,100	.....	426 39
Queensbury	72	4,050	.....	2,494 31
Stony Creek	84	.....	.....	240 17
Thurman	75	.....	.....	320 08
Warrensburg	73	53,550	144,360	1,376 92
Total	.....	$392,550	$1,673,828	$27,063 90

NOTE.— For continuation of this table, see page 489.

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ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Denning	$12 62	$29 46	$940 32	.....
Esopus (including Rifton village)	225 88	527 20	16,820 19	.....
Gardiner	60 55	141 32	4,507 90	.....
Hardenburg	11 23	26 22	836 20	.....
Hurley	48 67	113 60	3,624 40	.....
Kingston, city	1,112 92	2,597 53	76,155 59	$353,371 63
Kingston	3 05	7 13	227 40	.....
Lloyd	163 42	381 41	12,167 44	.....
Marbletown	125 39	292 66	9,340 39	.....
Marlboro (including Marlboro village)	110 99	259 06	8,265 39	.....
New Paltz (including New Paltz village)	92 59	216 11	6,902 19	.....
Olive	67 54	157 64	5,031 39	.....
Plattekill	59 60	139 10	4,438 05	.....
Rochester	61 93	144 53	4,612 01	.....
Rosendale (including Rosendale village)	68 97	160 98	5,140 49	.....
Saugerties (including Saugerties village)	258 85	604 12	19,277 74	.....
Shandaken (including Pine Hill village)	99 66	232 60	7,420 40	.....
Shawangunk	86 06	200 86	6,411 65	.....
Ulster	86 88	202 79	6,470 20	.....
Wawarsing (including Ellenville village)	211 30	493 18	15,749 06	.....
Woodstock	46 42	108 34	3,456 71	.....
Total	$3,014 52	$7,035 84	$217,795 11	$353,371 63

WARREN

Statement of the aggregate valuation of real

Bolton	$80 78	$204 23	$10,564 21	.....
Caldwell (including Lake George village)	97 40	246 24	12,736 36	.....
Chester	32 42	82 14	4,249 56	.....
Glens Falls, city	855 10	2,161 64	111,892 07	$139,606 43
Hague	25 69	64 93	3,359 85	.....
Horicon	16 05	40 56	2,098 76	.....
Johnsburg	57 94	146 46	7,578 36	.....
Luzerne	22 38	56 57	2,927 46	.....
Queensbury	130 92	330 93	17,123 35	.....
Stony Creek	12 60	31 86	1,648 82	.....
Thurman	16 80	42 46	2,196 68	.....
Warrensburg	72 28	182 68	9,454 38	.....
Total	$1,420 36	$3,590 70	$185,829 86	$139,606 43

NOTE.— For continuation of this table, see page 491.

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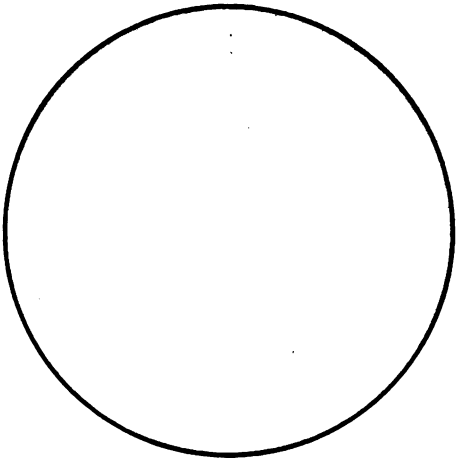
COMPARISON OF REAL ESTATE ASSESSMENT IN GREENE COUNTY FOR YEARS 1917 AND 1918 SHOWING A DECREASE OF $240,319



1917 Assessment of Real Estate $14,985,368

1918 Assessment of Real Estate $14,745,049

The completion of the Albany and Susquehanna Railroad in 1869 injuriously affected the growth of Greene County as produce which found a shipping market in river towns in Greene County was now transported over the railroad. Greene County's greatest population was in 1850 when it was 33,126.

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— Continued

and personal estate in Ulster county, etc.

CITIES AND TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Denning	$7,425 22	.....	*.....	$8,620 72
Esopus (including Rifton village)	16,065 55	$1,236 00	$15,531 35	$54,379 79
Gardiner	10,821 81	.....	4,921 17	21,517 92
Hardenburg	4,501 43	.....	3,568 55	9,141 22
Hurley	4,670 87	.....	3,658 84	12,972 63
Kingston, city	.....	.....	158,777 38	611,593 27
Kingston	1,563 33	.....	798 32	2,652 97
Lloyd	14,107 22	.....	15,974 59	45,668 90
Marbletown	15,370 52	.....	*.....	27,334 79
Marlboro (including Marlboro village)	13,494 49	4,615 80	15,294 19	43,992 51
New Paltz (including New Paltz village)	9,534 08	10,758 58	2,791 79	31,924 19
Olive	7,141 23	.....	7,076 87	20,662 83
Plattekill	8,633 74	.....	8,926 01	23,244 89
Rochester	8,772 68	.....	*.....	14,680 54
Rosendale (including Rosendale village)	8,752 14	3,300 00	6,944 02	25,579 92
Saugerties (including Saugerties village)	30,787 22	21,256 27	41,240 17	117,977 76
Shandaken (including Pine Hill village)	21,947 57	1,700 00	11,902 68	45,056 09
Shawangunk	21,512 08	.....	12,088 97	41,813 56
Ulster	10,884 88	.....	7,815 24	26,988 44
Wawarsing (including Ellenville village)	19,646 63	11,978 02	*.....	51,795 40
Woodstock	8,013 71	.....	4,281 00	16,722 80
Total	$243,646 40	$54,844 67	$321,591 14	$1,254,330 14

— Continued

and personal estate in Warren county, etc.

Bolton	$18,224 83	.....	$9,016 25	$39,629 58
Caldwell (including Lake George village)	14,617 34	$6,427 97	13,028 41	49,009 69
Chester	9,079 23	.....	8,267 65	22,330 11
Glens Falls, city	.....	.....	87,742 44	358,550 28
Hague	8,424 06	.....	3,244 30	15,608 24
Horicon	6,233 48	.....	4,756 78	13,451 41
Johnsburg	22,264 21	.....	11,309 32	42,460 17
Luzerne	8,993 44	.....	11,089 77	23,516 01
Queensbury	22,971 59	.....	13,359 20	56,410 30
Stony Creek	9,174 04	.....	3,579 18	14,686 67
Thurman	6,483 25	.....	1,814 84	10,874 11
Warrensburg	10,576 98	.....	13,032 06	34,695 30
Total	$137,042 45	$6,427 97	$180,240 20	$681,221 87

* No report.

NOTE.— For continuation of this table, see page 492.

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ULSTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	Receipts			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Denning	.0604	.....	.....	.....	$2,135 56
Esopus (including Rifton village)	.0318	$1,971 03	$204 26	.....	2,866 13
Gardiner	.0444	343 00	68 72	.....	1,325 28
Hardenburg	.0635	.....	7 03	.....	1,549 52
Hurley	.0196	343 00	25 88	.....	1,333 58
Kingston, city	.0387	28,290 84	921 19	$14,713 48	17,277 17
Kingston	.0820	171 50	3 99	.....	418 90
Lloyd	.0218	151 90	557 40	1,010 28	4,458 48
Marbletown	.0271	933 50	53 80	.....	2,459 60
Marlboro (including Marlboro village)	.0322	1,764 00	349 49	500 71	2,913 83
New Paltz (including New Paltz village)	.0431	4 90	69 57	2,289 38	891 86
Olive	.0247	.....	28 53	.....	2,225 47
Plattekill	.0574	.....	31 62	.....	2,242 84
Rochester	.0238	.....	73 00	.....	2,879 99
Rosendale (including Rosendale village)	.0378	1,474 90	73 91	.....	1,286 21
Saugerties (including Saugerties village)	.0318	7,493 32	233 20	4,243 37	7,079 13
Shandaken (including Pine Hill village)	.0357	.....	62 73	.....	2,444 89
Shawangunk	.0535	.....	130 11	352 56	3,021 58
Ulster	.0234	1,477 63	100 20	.....	1,534 32
Wawarsing (including Ellenville village)	.0361	5,507 60	483 89	2,759 84	5,423 37
Woodstock	.0278	.....	35 24	.....	1,240 23
Total	.....	$49,927 12	$3,513 76	$25,869,62	$67,007 94

WARREN

Statement of the aggregate valuation of real

Bolton	.0343	$385 87	$114 00	.....	$2,122 58
Caldwell (including Lake George village)	.0340	781 55	113 70	$476 94	2,038 72
Chester	.0509	776 65	10 05	.....	4,312 65
Glens Falls, city	.0353	16,392 43	432 53	14,035 44	7,897 30
Hague	.0466	.....	117 60	.....	1,077 41
Horicon	.0661	.....	5 92	.....	1,866 51
Johnsburg	.0556	891 80	15 66	782 30	4,124 14
Luzerne	.0774	428 75	71 64	.....	2,520 76
Queensbury	.0326	1,476 12	129 70	.....	4,844 54
Stony Creek	.0756	171 50	2 97	.....	1,946 43
Thurman	.0470	.....	0 91	.....	1,163 84
Warrensburg	.0417	1,432 02	10 28	1,443 60	2,749 88
Total	.....	$22,736 69	$1,024 96	$16,738 28	$36,664 76

NOTE.— For conclusion of this table, see page 493.

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— Concluded

and personal estate in Ulster county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Denning	.....	$2,135 56	.....	.....	.....
Esopus (including Rifton village)	.....	5,041 42	$9,405	.....	.....
Gardiner	.....	1,737 00	7,000	.....	.....
Hardenburg	.....	1,556 55	.....	.....	.....
Hurley	.....	1,702 46	.....	.....	.....
Kingston, city	.....	61,202 68	1,011,500	.....	.....
Kingston	.....	594 39	.....	.....	.....
Lloyd	.....	6,178 06	21,000	.....	.....
Marbletown	.....	3,446 90	.....	.....	.....
Marlboro (including Marlboro village)	$1,550 00	7,078 03	9,737	.....	.....
New Paltz (including New Paltz village)	63 00	3,318 71	51,500	$17,086	.....
Olive	.....	2,254 00	.....	400	.....
Plattekill	.....	2,274 46	1,800	.....	.....
Rochester	.....	2,952 99	.....	900	.....
Rosendale (including Rosendale village)	1,100 93	3,935 95	12,000	.....	.....
Saugerties (including Saugerties village)	387 65	19,436 67	148,267	2,500	.....
Shandaken (including Pine Hill village)	135 59	2,643 21	44,500	600	.....
Shawangunk	.....	3,504 25	40,500	.....	.....
Ulster	.....	3,112 15	.....	.....	.....
Wawarsing (including Ellenville village)	735 62	14,910 32	110,500	.....	.....
Woodstock	.....	1,275 47	.....	.....	.....
Total	$3,972 79	$150,291 23	$1,467,709	$21,486	.....
		County	235,000	164,000	.....
			$1,702,709	$185,486	.....

— Concluded

and personal estate in Warren county, etc.

Bolton	.....	$2,622 45	.....	.....	.....
Caldwell (including Lake George village)	$183 25	3,594 16	$5,220	$2,800	.....
Chester	.....	5,099 35	5,200	1,500	.....
Glens Falls, city	17,015 64	55,773 34	266,650	.....	.....
Hague	.....	1,195 01	.....	.....	.....
Horicon	.....	1,872 43	1,900	.....	.....
Johnsburg	.....	5,813 90	.....	.....	.....
Luserne	.....	3,021 15	16,000	.....	.....
Queensbury	.....	6,450 36	.....	.....	.....
Stony Creek	.....	2,120 90	3,000	1,990	.....
Thurman	.....	1,164 75	.....	1,500	.....
Warrensburg	.....	5,635 78	1,000	.....	.....
Total	$17,198 89	$94,363 58	$298,970	$7,790	.....
		County	50,000	77,000	.....
			$348,970	$84,790	.....

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WASHINGTON

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Argyle (including Argyle village)	34,481	1,674	$855,035	$699,239
Cambridge (including Cambridge village)	22,943	1,651	971,998	873,294
Dresden	30,960	514	262,530	398,660
Easton	38,944	2,118	1,401,075	1,051,503
Fort Ann (including Fort Ann village)	63,766	2,302	899,829	1,148,046
Fort Edward (including Fort Edward village)	14,674	5,731	2,174,024	2,476,564
Granville (including Granville village)	33,041	6,381	2,414,194	2,264,811
Greenwich (including Greenwich village)	25,602	4,321	2,262,629	2,061,954
Hampton	13,252	671	433,665	419,074
Hartford	26,674	1,171	541,368	493,282
Hebron	34,523	1,356	772,741	623,926
Jackson	23,333	988	661,384	555,079
Kingsbury (including Hudson Falls village)	28,825	7,288	2,731,450	3,556,053
Putnam	20,139	579	432,257	459,498
Salem (including Salem village)	31,797	2,473	1,187,940	1,114,425
White Creek (including part of Cambridge village)	26,578	2,275	1,111,272	1,027,388
Whitehall (including Whitehall village)	30,692	5,462	2,285,000	2,175,595
Total	500,224	46,955	$21,398,391	$21,398,391

WAYNE

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Arcadia (including Newark village)	29,221	8,184	$6,091,664	$6,207,371
Butler	22,000	1,754	897,417	1,084,291
Galen (including Clyde village)	33,816	4,643	3,794,358	3,688,662
Huron	21,715	1,681	1,120,549	1,089,335
Lyons (including Lyons village)	21,278	6,195	3,855,585	3,928,819
Macedon (including Macedon village)	22,667	2,483	2,361,707	2,269,829
Marion	17,787	2,435	1,447,150	1,511,048
Ontario	19,723	2,934	1,813,975	1,743,405
Palmyra (including Palmyra village)	19,390	4,197	4,123,304	3,874,830
Rose	20,556	2,243	1,363,021	1,405,849
Savannah (including Savannah village)	21,870	1,639	1,652,155	1,552,595
Sodus (including Sodus village)	39,935	5,757	2,852,193	3,216,381
Walworth	20,707	2,308	1,305,748	1,227,063
Williamson	20,721	3,762	2,487,738	2,337,825
Wolcott (including Red Creek and Wolcott villages)	21,363	3,261	1,540,574	1,569,835
Total	352,749	53,476	36,707,138	$36,707,138

NOTE.— For continuation of this table, see page 495.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Washington county for the year 1918

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Argyle (including Argyle village)	78	$4,450	$62,221	$929 72
Cambridge (including Cambridge village)	71	72,325	.....	1,242 64
Dresden	42	.....	.....	522 68
Easton	85	17,710	.....	1,395 05
Fort Ann (including Fort Ann village)	50	55,850	.....	1,582 04
Fort Edward (including Fort Edward village)	56	13,900	121,864	3,272 72
Granville (including Granville village)	68	70,200	226,530	3,068 43
Greenwich (including Greenwich village)	70	111,250	107,169	2,855 81
Hampton	66	.....	.....	550 71
Hartford	70	20,700	.....	675 43
Hebron	79	5,950	.....	827 71
Jackson	76	4,300	.....	735 08
Kingsbury (including Hudson Falls village)	49	.....	467,101	4,703 01
Putnam	60	9,000	.....	605 66
Salem (including Salem village)	68	70,700	132,968	1,545 04
White Creek (including part of Cambridge village)	69	88,150	96,834	1,465 94
Whitehall (including Whitehall village)	67	89,850	169,604	2,977 02
Total	.....	$634,335	$1,384,291	$28,954 69

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Wayne county for the year 1918

Arcadia (including Newark village)	83	$113,950	$428,748	$7,902 91
Butler	70	8,450	.....	1,367 28
Galen (including Clyde village)	87	47,300	67,960	4,664 46
Huron	87	300	.....	1,359 28
Lyons (including Lyons village)	83	71,750	198,841	4,999 73
Macedon (including Macedon village)	88	3,800	.....	2,839 63
Marion	81	11,750	31,228	1,906 09
Ontario	88	8,480	44,098	2,188 46
Palmyra (including Palmyra village)	90	82,200	128,287	4,941 88
Rose	82	9,900	37,852	1,772 33
Savannah (including Savannah village)	90	2,450	.....	1,942 28
Sodus (including Sodus village)	75	39,000	63,468	4,067 48
Walworth	90	14,700	.....	1,550 40
Williamson	90	49,450	123,535	2,979 51
Wolcott (including Red Creek and Wolcott villages)	83	18,450	159,223	2,001 07
Total	.....	$481,930	$1,2832 40	$46,482 79

NOTE.— For continuation of this table see page 496.

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WASHINGTON

Statement of the aggregate valuation of real

TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Argyle (including Argyle village)	$52 70	$122 70	$4,039 17	.....
Cambridge (including Cambridge village)	70 80	167 89	5,427 85	.....
Dresden	29 80	69 55	2,288 37	.....
Easton	80 00	186 43	6,137 28	.....
Fort Ann (including Fort Ann village)	90 00	209 90	6,910 36	.....
Fort Edward (including Fort Edward village)	186 70	434 15	14,295 26	.....
Granville (including Granville village)	175 00	405 17	13,402 96	.....
Greenwich (including Greenwich village)	162 90	378 85	12,474 19	.....
Hampton	31 35	73 12	2,405 48	.....
Hartford	38 45	89 65	2,950 25	.....
Hebron	47 20	109 85	3,615 49	.....
Jackson	42 80	97 57	3,210 83	.....
Kingsbury (including Hudson Falls village)	266 50	619 90	20,411 74	.....
Putna	35 10	81 73	2,689 17	.....
Salem (including Salem village)	88 75	206 64	6,802 61	.....
White Creek (including part of Cambridge village)	82 67	193 51	6,403 18	.....
Whitehall (including Whitehall village)	169 80	394 94	13,003 65	.....
Total	$1,650 52	$3,841 55	$126,467 84	.....

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village)	$312 17	$1,452 85	$15,415 16	.....
Butler	53 96	251 15	2,664 96	.....
Galen (including Clyde village)	184 49	858 65	9,109 40	.....
Huron	53 81	250 44	2,656 65	.....
Lyons (including Lyons village)	197 56	919 46	9,755 47	.....
Macedon (including Macedon village)	112 28	522 56	5,543 95	.....
Marion	75 20	349 99	3,713 90	.....
Ontario	86 52	402 64	4,271 83	.....
Palmyra (including Palmyra village)	195 41	909 46	9,648 67	.....
Rose	69 91	325 39	3,452 86	.....
Savannah (including Savannah village)	76 79	357 40	3,791 80	.....
Sodus (including Sodus village)	160 76	748 20	7,938 13	.....
Walworth	61 32	285 40	3,027 79	.....
Williamson	117 89	548 68	5,820 70	.....
Walcott (including Red Creek and Wolcott villages)	78 44	365 04	3,875 93	.....
Total	$1,836 51	$8,547 31	$90,687 20	.....

NOTE.—For continuation of this table, see page 497.

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— Continued

and personal estate in Washington county, etc.

TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Argyle (including Argyle village)	$9,075 56	$1,910 94	$6,179 28	$22,310 07
Cambridge (including Cambridge village)	4,088 14	1,650 08	5,306 23	17,953 63
Dresden	4,447 56	.....	4,168 73	11,526 69
Easton	14,446 55	.....	7,166 72	29,412 03
Fort Ann (including Fort Ann village)	9,327 21	1,689 40	8,775 12	28,584 03
Fort Edward (including Fort Edward village)	16,877 31	27,529 67	29,321 74	91,917 55
Granville (including Granville village)	10,230 46	15,000 00	28,988 80	71,270 82
Greenwich (including Greenwich village)	13,809 29	15,018 86	25,529 89	70,229 79
Hampton	3,911 50	.....	3,192 20	10,164 36
Hartford	4,582 93	.....	6,278 70	14,615 41
Hebron	5,450 00	.....	5,041 14	15,091 39
Jackson	6,191 22	.....	3,509 66	13,787 16
Kingsbury (including Hudson Falls village)	10,112 61	48,167 92	48,137 65	132,419 33
Putnam	3,939 86	.....	2,594 14	9,945 66
Salem (including Salem village)	7,067 33	5,650 00	11,748 43	33,108 80
White Creek (including part of Cambridge village)	6,147 22	6,600 36	14,037 95	34,930 83
Whitehall (including Whitehall village)	9,677 04	23,457 20	42,809 31	92,488 96
Total	$139,381 79	$146,674 43	$252,785 69	$699,756 51

— Continued

and personal estate in Wayne county, etc.

Arcadia (including Newark village)	36,566 74	$58,244 82	$62,094 31	$181,988 96
Butler	10,544 38	.....	4,755 36	19,637 09
Galen (including Clyde village)	18,313 91	.....	21,307 77	54,438 68
Huron	11,395 36	.....	6,052 76	21,768 30
Lyons (including Lyons village)	22,157 07	47,492 00	31,673 24	117,194 53
Macedon (including Macedon village)	13,607 97	1,978 81	16,793 88	41,399 08
Marion	14,376 38	.....	12,793 19	33,214 75
Ontatio	14,745 16	.....	17,469 15	39,163 76
Palmyra (including Palmyra village)	16,021 52	14,500 00	28,744 12	74,961 06
Rose	11,184 18	.....	14,224 32	31,028 99
Savannah (including Savannah village)	12,836 71	3,350 00	12,644 19	34,999 17
Sodus (including Sodus village)	45,446 20	.....	27,249 91	85,610 68
Walworth	8,595 75	.....	15,869 91	29,390 57
Williamson	24,511 93	.....	18,396 09	52,374 80
Wolcott (including Red Creek and Wolcott villages)	15,556 15	15,156 79	26,379 38	63,412 80
Total	$275,859 41	$140,722 42	$316,447 58	$880,583 22

NOTE.— For continuation of this table, see page 498.

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WASHINGTON

Statement of the aggregate valuation of real

TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Argyle (including Argyle village)	.0259	.....	$47 23	$622 21	$3,253 43
Cambridge (including Cambridge village)	.0171	.....	67 18	.....	1,919 63
Dresden	.0439	$339 51	27 99	.....	1,579 46
Easton	.0207	.....	47 98	.....	2,527 32
Fort Ann (including Fort Ann village)	.0299	634 23	34 08	.....	4,205 26
Fort Edward (including Fort Edward village)	.0420	4,665 38	1,500 36	1,218 64	3,193 10
Granville (including Granville village)	.0286	4,595 37	227 04	2,265 30	3,471 14
Greenwich (including Greenwich village)	.0295	.....	56 44	1,071 69	5,570 80
Hampton	.0234	242 50	12 23	.....	955 49
Hartford	.0260	4 85	81 73	.....	2,644 82
Hebron	.0193	.....	70 22	.....	3,496 96
Jackson	.0207	.....	59 84	.....	1,304 03
Kingsbury (including Hudson Falls village)	.0488	3,596 80	128 37	4,671 01	9,722 49
Putnam	.0225	.....	4 35	.....	852 54
Salem (including Salem village)	.0263	.....	64 74	1,329 68	4,499 16
White Creek (including part of Cambridge village)	.0291	48 50	27 16	968 34	4,362 11
Whitehall (including Whitehall village)	.0389	4,026 79	138 19	1,696 04	6,671 23
Total	.....	$18,153 93	$2,595 13	$13,842 91	$60,228 97

WAYNE

Statement of the aggregate valuation of real

Arcadia (including Newark village)	.0293	$5,655 96	$763 46	$4,287 48	$8,655 21
Butler	.0216	.....	104 73	.....	1,695 30
Galen (including Clyde village)	.0141	3,513 82	854 57	679 60	3,022 26
Huron	.0194	.....	94 67	.....	1,558 67
Lyons (including Lyons village)	.0298	4,773 61	1,174 23	1,988 41	5,561 29
Macedon (including Macedon village)	.0175	.....	639 86	.....	3,157 58
Marion	.0227	.....	302 96	312 28	3,223 39
Ontario	.0214	.....	109 19	440 98	3,050 19
Palmyra (including Palmyra village)	.0178	2,568 07	684 93	1,282 87	4,485 33
Rose	.0226	.....	182 86	378 52	2,999 82
Savannah (including Savannah lage)	.0211	.....	656 66	.....	3,524 86
Sodus (including Sodus village)	.0296	.....	242 51	634 69	5,666 46
Walworth	.0222	.....	99 38	.....	2,191 85
Williamson	.0206	.....	466 25	1,235 35	4,386 64
Wolcott (including Red Creek and Wolcott villages)	.0406	.....	111 08	1,592 23	3,980 74
Total	.....	$16,511 46	$6,487 34	$12,832 41	$57,159 59

NOTE.—For conclusion of this table, see page 499.

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— Concluded

and personal estate in Washington county, etc.

TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Argyle (including Argyle village)	$412 84	$4,335 71	$13,000	.....	.....
Cambridge (including Cambridge village)	57 93	2,044 74	6,000	.....	.....
Dresden	.....	1,946 96	.....	.....	.....
Easton	.....	2,575 30	17,500	.....	.....
Fort Ann (including Fort Ann village)	.....	4,873 57	.....	.....	.....
Fort Edward (including Fort Edward village)	51 50	10,628 98	123,416	.....	.....
Granville (including Granville village)	.....	10,558 85	15,000	.....	.....
Greenwich (including Greenwich village)	191 38	6,890 31	91,700	.....	.....
Hampton	.....	1,210 22	.....	.....	.....
Hartford	.....	2,731 40	.....	.....	.....
Hebron	.....	3,567 18	.....	.....	.....
Jackson	.....	1,363 87	.....	.....	.....
Kingsbury (including Hudson Falls village)	104 59	18,223 26	269,570	.....	.....
Putnam	.....	856 89	.....	.....	.....
Salem (including Salem village)	64 00	5,957 58	8,000	.....	.....
White Creek (including part of Cambridge village)	231 87	5,637 98	24,000	.....	.....
Whitehall (including Whitehall village)	832 46	13,364 71	167,000	.....	.....
Total	$1,946 57	$96,767 51	$735,186	.....	.....

— Concluded

and personal estate in Wayne county, etc.

Arcadia (including Newark village)	.....	$19,362 11	$183,750	.....	.....
Butler	.....	1,800 03	.....	.....	.....
Galen (including Clyde village)	.....	8,070 25	.....	.....	.....
Huron	.....	1,653 34	.....	.....	.....
Lyons (including Lyons village)	$1,398 05	14,895 59	234,000	.....	.....
Macedon (including Macedon village)	4 00	3,801 44	3,420	.....	.....
Marion	.....	3,838 63	2,800	.....	.....
Ontario	.....	3,600 36	5,000	$200	.....
Palmyra (including Palmyra village)	1,657 47	10,678 67	34,427	.....	.....
Rose	.....	3,561 20	1,500	.....	.....
Savannah (including Savannah village)	.....	4,181 52	7,900	.....	.....
Sodus (including Sodus village)	.....	6,543 66	42,560	.....	.....
Walworth	.....	2,291 23	.....	.....	.....
Williamson	.....	6,088 24	70,000	2,000	.....
Wolcott (including Red Creek and Wolcott villages)	1,438 70	7,122 75	66,000	.....	.....
Total	$4,498 22	$97,489 02	$651,357	$2,200	.....

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WESTCHESTER

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several cities and

CITIES AND TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Bedford (including part of Mount Kisco village)	26,573	5,806	$11,226,882	$11,292,542
Cortlandt (including Croton and Peekskill villages)	29,888	22,790	19,945,070	20,061,718
Eastchester (including Bronxville and Tuckahoe villages)	3,328	7,558	10,478,567	13,174,813
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	20,045	26,129	43,999,110	40,233,126
Harrison	11,500	5,081	8,482,047	10,037,240
Lewisboro	18,483	1,507	2,519,794	2,472,713
Mamaroneck (including Larchmont and part of Mamaroneck village)	5,440	7,830	15,749,245	16,675,109
Mount Pleasant (including North Tarrytown and Pleasantville villages)	18,295	12,976	15,504,939	16,860,129
Mount Vernon, city	2,816	37,583	43,373,647	49,859,791
New Castle (including part of Mount Kisco village)	14,429	4,401	5,354,879	5,745,276
New Rochelle, city	6,675	31,758	67,272,518	57,588,052
North Castle	17,517	2,484	6,042,220	6,847,953
North Salem	14,995	1,181	2,635,459	2,586,217
Ossining (including Briar Cliff Manor and Ossining villages)	7,341	12,181	13,969,870	13,708,851
Pelham (including North Pelham, Pelham and Pelham Manor villages)	1,568	3,782	9,064,919	11,397,418
Poundridge	18,451	643	677,440	641,319
Rye (including Port Chester and Rye villages and part of Mamaroneck village)	7,968	24,136	27,240,450	27,061,497
Scarsdale (including Scarsdale village)	4,077	2,717	10,469,895	10,801,157
Somers	20,120	1,173	2,195,694	2,324,774
White Plains, city	5,869	16,618	25,279,209	30,820,671
Yonkers, city	11,507	90,948	140,927,205	131,861,783
Yorktown	25,874	2,431	2,386,704	2,743,614
Total	292,759	321,713	$484,795,763	$484,795,763

NOTE.— For continuation of this table, see page 501.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking towns of Westchester county for the year 1918

CITIES AND TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessments under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Bedford (including part of Mount Kisco village)	80	$101,500	$198,179	$12,891 96
Cortlandt (including Croton and Peekskill villages)	80	63,550	617,018	22,771 04
Eastchester (including Bronxville and Tuckahoe villages)	64	52,500	141,135	14,966 24
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	88	2,378,750	450,967	48,213 85
Harrison	68	37,500	.....	11,399 22
Lewisboro	82	98,500	.....	2,909 24
Mamaroneck (including Larchmont and part of Mamaroneck village)	76	135,700	223,716	19,020 84
Mount Pleasant (including North Tarrytown and Pleasantville villages)	74	214,400	76,705	19,319 23
Mount Vernon, city	70	147,615	292,360	56,581 63
New Castle (including part of Mount Kisco village)	75	217,700	.....	6,746 90
New Rochelle, city	94	66,000	345,354	65,233 55
North Castle	71	8,450	.....	7,757 78
North Salem	82	62,650	.....	2,997 10
Ossining (including Briar Cliff Manor and Ossining villages)	82	207,000	321,052	15,745 30
Pelham (including North Pelham, Pelham and Pelham Manor villages)	64	34,950	.....	12,935 33
Poundridge	85	4,908	.....	731 18
Rye (including Portchester and Rye villages and part of Mamaroneck village)	81	158,500	437,771	30,798 48
Scarsdale (including Scarsdale village)	78	116,150	.....	12,352 55
Somers	76	41,000	.....	2,676 79
White Plains, city	66	58,700	577,011	34,938 93
Yonkers, city	86	2,325,925	595,575	151,828 70
Yorktown	70	39,900	.....	3,149 45
Total	.....	$6,571,848	$4,276,843	$555,965 29

NOTE.— For continuation of this table, see page 502.

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WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Bedford (including part of Mount Kisco village)	$1,787 64	$1,710 43	$28,616 63	.....
Cortlandt (including Croton and Peekskill villages)	3,157 51	3,021 14	58,183 92	.....
Eastchester (including Bronxville and Tuckahoe villages)	2,075 27	1,985 64	34,862 49	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	6,685 50	6,396 75	117,354 27	.....
Harrison	1,580 66	1,512 38	26,776 90	.....
Lewisboro	403 41	385 98	8,156 84	.....
Mamaroneck (including Larchmont, and part of Mamaroneck village)	2,637 50	2,523 58	40,723 30	.....
Mount Pleasant (including North Tarrytown and Pleasantville villages)	2,678 87	2,563 17	52,950 72	.....
Mount Vernon, city	7,845 81	7,506 94	130,264 23	$414,683 90
New Castle (including part of Mount Kisco village)	935 55	895 14	13,406 96	.....
New Rochelle, city	9,045 51	8,654 83	145,924 92	1,165,993 61
North Castle	1,475 72	1,029 26	15,954 63	.....
North Sale	415 59	397 64	8,197 34	.....
Ossining (including Briar Cliff Manor and Ossining villages)	2,183 30	2,089 00	42,166 53	.....
Pelham (including North Pelham, Pelham and Pelham Manor villages)	1,793 66	1,716 19	22,915 11	.....
Poundridge	101 39	97 01	1,311 17	.....
Rye (including Portchester and Rye villages and part of Mamaroneck village)	4,270 62	4,086 17	74,391 71	.....
Scarsdale (including Scarsdale village)	1,712 85	1,638 87	21,981 65	.....
Somers	371 17	355 14	6,020 39	.....
White Plains, city	4,844 76	4,635 50	84,631 39	603,940 93
Yonkers, city	21,053 10	20,143 79	365,877 64	2,949,884 04
Yorktown	436 71	417 85	8,301 82	.....
Total	$77,092 10	$73,762 40	$1,308,970 56	$5,134,502 48

NOTE.— For continuation of this table, see page 503.

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— Continued

and personal estate in Westchester county, etc.

CITIES AND TOWNS	Taxes — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Bedford (including part of Mount Kisco village)	$64,732 73	$40,932 80	*.....	$150,672 19
Cortlandt (including Croton and Peekskill villages)	63,276 05	137,263 33	$163,593 90	451,266 89
Eastchester (including Bronxville and Tuckahoe villages)	118,920 82	159,958 57	100,950 54	433,719 57
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	157,006 75	352,549 51	307,533 70	995,740 33
Harrison	151,571 20	.....	54,409 11	247,249 47
Lewisboro	10,914 21	.....	*.....	22,769 68
Mamaroneck (including Larchmont and part of Mamaroneck village)	62,281 00	270,451 20	87,864 86	485,502 28
Mount Pleasant (including North Tarrytown and Pleasantville villages)	97,999 21	94,772 97	131,969 38	402,253 55
Mount Vernon, city	.....	.....	511,748 00	1,128,630 51
New Castle (including part of Mount Kisco village)	31,058 07	40,932 81	*.....	93,975 43
New Rochelle, city	.....	.....	368,393 26	1,763,245 68
North Castle	26,414 42	.....	21,107 00	73,338 81
North Sale	11,021 28	.....	8,254 60	31,283 55
Ossining (including Briar Cliff Manor and Ossining villages)	53,339 32	184,049 50	†92,451 16	392,024 11
Pelham (including North Pelham, Pelham and Pelham Manor villages)	27,971 36	151,797 48	82,946 82	302,075 95
Poundridge	6,268 21	.....	*.....	8,508 96
Rye (including Portchester and Rye villages and part of Mamaroneck village)	72,296 91	347,808 95	299,001 65	832,654 49
Scarsdale (including Scarsdale village)	.....	105,395 89	74,972 93	218,054 74
Somers	9,860 08	.....	10,347 72	29,631 29
White Plains, city	.....	.....	224,325 82	957,317 33
Yonkers, city	.....	.....	921,209 89	4,429,997 16
Yorktown	17,007 12	.....	11,358 33	40,671 28
Total	$981,938 74	$1 885 913 01	$3,472,429 67	$13,490,574 25

* No report.
† Ossining village.
NOTE.— For continuation of this table, see page 504.

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WESTCHESTER

Statement of the aggregate valuation of real

CITIES AND TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Bedford (including part of Mount Kisco village)	.0133	$4,440 00	$363 55	$1,981 79	$2,012 64
Cortlandt (including Croton and Peekskill villages)	.0225	21,464 59	741 63	6,170 18	18,137 83
Eastchester (including Bronxville and Tuckahoe villages)	.0411	7,820 83	2,214 17	1,411 34	25,804 33
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	.0214	25,691 66	2,575 41	4,509 67	16,966 86
Harrison	.0290	5,617 50	501 86	.....	4,285 82
Lewisboro	.0086	531 25	47 75	.....	1,000 72
Mamaroneck (including Larchmont and part of Mamaroneck village)	.0305	6,721 46	1,565 96	2,237 16	8,605 45
Mount Pleasant (including North Tarrytown and Pleasantville villages)	.0255	10,609 17	674 75	767 05	11,413 93
Mount Vernon, city	.0296	39,502 17	3,607 43	2,923 60	32,080 88
New Castle (including part of Mount Kisco village)	.0168	2,840 84	387 13	.....	2,805 71
New Rochelle, city	.0229	35,458 54	3,787 63	3,453 54	20,053 01
North Castle	.0121	1,200 00	142 39	.....	1,151 38
North Salem	.0115	480 00	95 95	.....	1,108 81
Ossining (including Briar Cliff Manor and Ossining villages)	.0276	13,326 67	594 46	3,210 52	9,940 55
Pelham (including North Pelham, Pelham and Pelham Manor villages)	.0331	2,660 42	1,310 44	.....	3,248 60
Poundridge	.0124	.....	6 93	.....	801 56
Rye (including Portchester and Rye villages and part of Mamaroneck village)	.0303	28,088 75	2,217 45	4,377 71	16,404 70
Scarsdale (including Scarsdale village)	.0205	.....	1,526 51	.....	730 31
Somers	.0132	350 00	69 07	.....	1,331 09
White Plains, city	.0303	20,989 18	1,493 98	5,770 11	16,952 76
Yonkers, city	.0351	123,412 86	5,648 30	5,955 76	71,991 58
Yorktown	.0168	1,200 00	188 23	.....	1,783 98
Total	.....	$352,405 89	$29,760 98	$42,768 43	$268,612 50

NOTE.— For conclusion of this table, see page 505.

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— Concluded

and personal estate in Westchester county, etc.

CITIES AND TOWNS	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Bedford (including part of Mount Kisco village)	$179 50	$8,977 48	$458,999	$18,231	.....
Cortlandt (including Croton and Peekskill villages)	37,578 84	84,093 07	1,127,961	40,286	.....
Eastchester (including Bronxville and Tuckahoe villages)	5,224 74	42,475 41	1,354,012	36,167	.....
Greenburg (including Ardsley, Dobbs Ferry, Elmsford, Hastings, Irvington and Tarrytown villages)	32,419 24	82,162 84	2,013 150	80,003	.....
Harrison	.....	10,405 18	76,000	5,000	.....
Lewisboro	.....	1,579 72	.....	.....	.....
Mamaroneck (including Larchmont and part of Mamaroneck village)	58,104 62	77,234 65	938,422	.....	$11,730
Mount Pleasant (including North Tarrytown and Pleasantville villages)	1,623 33	25,088 23	650,813	48,220	.....
Mount Vernon, city	152,205 47	230,319 55	4,663 050	.....	1,335,826
New Castle (including part of Mount Kisco village)	.....	6,033 68	271,300	.....	.....
New Rochelle, city	314,170 08	376,922 80	3,095,475	.....	481,659
North Castle	.....	2,493 77	3,225	12,688	.....
North Salem	.....	1,684 76	10,700	7,252	.....
Ossining (including Briar Cliff Manor and Ossining villages)	4,587 79	31,659 99	1,006,063	.....	.....
Pelham (including North Pelham, Pelham and Pelham Manor villages)	2,549 76	9,769 22	685,160	.....	.....
Poundridge	.....	808 49	.....	.....	.....
Rye (including Portchester and Rye villages and part of Mamaroneck village)	10,319 76	61,408 37	2,127,164	52,222	47,801
Scarsdale (including Scarsdale village)	12,492 15	14,748 97	684,855	.....	.....
Somers	.....	1,750 16	.....	2,000	.....
White Plains, city	183,302 43	228,508 46	2,756,324	.....	108,667
Yonkers, city	.....	207,008 50	10,549,516	.....	90,250
Yorktown	.....	3,172 21	24,724	.....	.....
Total	$814,757 71	$1,508,305 51	$32,496,913	$302,069	.....
		County	9,451,386	1,323,651	.....
			$41,948,299	$1,625,720	$2,016,402

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WYOMING

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

TOWNS	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises	Equalized value of real estate, including village property, real estate of corporations and special franchises
Arcade (including Arcade village)	29,440	2,479	$1,552,238	$1,551,442
Attica (including Attica village)	22,500	2,911	1,848,018	2,087,992
Bennington	33,900	1,757	850,507	1,052,468
Castile (including Castile village and part of Perry village)	22,800	2,440	2,262,034	2,177,137
Covington	15,840	981	873,091	1,031,305
Eagle	22,400	1,189	721,158	791,851
Gainesville (including Gainesville and Silver Springs village)	22,500	2,475	1,733,435	1,851,213
Genesee Falls	9,500	661	471,873	404,256
Java	29,750	1,636	957,540	848,293
Middlebury (including Wyoming village)	22,440	1,485	1,202,763	1,320,667
Orangeville	22,325	905	468,081	598,223
Perry (including part of Perry village)	22,300	5,841	4,206,895	3,904,398
Pike (including Pike village)	19,700	1,076	700,820	700,460
Sheldon	29,820	1,752	981,685	900,378
Warsaw (including Warsaw village)	22,440	4,545	3,717,274	3,219,984
Wethersfield	22,540	95	538,385	645,730
Total	370,195	$33,028	$23,085,797	$23,085,797

YATES

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several towns

Barrington	22,429	1,017	$699,056	$614,358
Benton	25,278	2,083	1,741,734	1,664,405
Italy	24,690	823	502,895	390,666
Jerusalem	35,361	2,424	1,626,500	1,685,640
Middlesex	19,110	1,133	740,692	692,917
Milo (including Penn Yan village)	22,482	6,221	3,941,090	4,190,644
Potter (including Rushville village)	23,402	1,414	947,922	932,962
Starkey (including Dundee village)	19,690	2,656	1,876,771	1,931,659
Torrey (including Dresden village)	13,571	1,070	893,582	866,991
Total	206,013	18,841	$12,970,242	$12,970,242

NOTE.— For continuation of this table, see page 507.

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COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Wyoming county for the year 1918

TOWNS	Rate of equalization used by board of supervisors in equalizing real estate assessment under section 50 of the Tax Law	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	TAXES Amount for State purposes
Arcade (including Arcade village)	78	$27,750	$135,070	$1,878 81
Attica (including Attica village)	69	26,200	116,213	2,515 34
Bennington	63	11,100	.....	1,265 36
Castile (including Castile village and part of Perry village)	81	133,300	35,000	2,748 80
Covington	66	2,000	.....	1,229 35
Eagle	71	7,000	30,133	950 41
Gainesville (including Gainesville and Silver Springs village)	73	16,000	93,016	2,221 48
Genesee Falls	91	.....	.....	480 95
Java	88	9,500	.....	1,020 54
Middlebury (including Wyoming village)	71	11,700	.....	1,585 16
Orangeville	61	700	.....	712 54
Perry (including part of Perry village)	84	102,100	177,852	4,766 67
Pike (including Pike village)	78	5,000	.....	839 30
Sheldon	85	35,300	.....	1,113 20
Warsaw (including Warsaw village)	90	77,250	237,090	3,922 84
Wethersfield	65	9,170	.....	779 15
Total	.....	$474,070	$824,374	$28,029 90

COUNTY

of taxes levied, receipts other than taxes, indebtedness and sinking of Yates county for the year 1918

Barrington	71	$6,100	.....	$805 50
Benton	65	34,250	.....	2,182 25
Italy	81	.....	.....	512 21
Jerusalem	60	4,450	.....	2,210 09
Middlesex	67	13,000	.....	908 51
Milo (including Penn Yan village)	58	186,720	$374,521	5,494 48
Potter (including Rushville village)	63	13,900	42,728	1,223 23
Starkey (including Dundee village)	60	83,000	130,693	2,532 66
Torrey (including Dresden village)	64	8,225	.....	1,136 73
Total	.....	$349,645	$547,942	$17,005 66

NOTE.— For continuation of this table, see page 508.

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WYOMING

Statement of the aggregate valuation of real

TOWNS	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Arcade (including Arcade village)	$92 48	$345 48	$9,285 07	.....
Attica (including Attica village)	124 81	462 52	12,430 68	.....
Bennington	62 28	232 68	6,253 39	.....
Castile (including Castile village and part of Perry village)	136 30	505 45	13,584 52	.....
Covington	60 52	226 06	6,075 45	.....
Eagle	46 79	174 76	4,696 96	.....
Gainesville (including Gainesville and Silver Springs village)	109 35	408 49	10,978 53	.....
Genesee Falls	23 67	88 44	2,376 88	.....
Java	50 24	187 61	5,043 52	.....
Middlebury (including Wyoming village)	78 03	291 48	7,833 82	.....
Orangeville	35 08	131 04	3,521 46	.....
Perry (including part of Perry village)	235 62	876 50	23,556 74	.....
Pike (including Pike village)	41 32	154 34	4,147 85	.....
Sheldon	54 79	204 70	5,501 44	.....
Warsaw (including Warsaw village)	194 08	721 35	19,386 53	.....
Wethersfield	34 29	143 27	3,850 57	.....
Total	$1,379 65	$5,154 17	$138,523 41	.....

YATES

Statement of the aggregate valuation of real

Barrington	$31 48	$148 12	$2,794 14	.....
Benton	85 30	401 28	6,819 64	.....
Italy	20 02	94 18	2,309 88	.....
Jerusalem	86 38	406 40	7,368 07	.....
Middlesex	35 51	167 06	2,574 94	.....
Milo (including Pen Yan village)	214 76	1,010 33	16,791 66	.....
Potter (including Rushville village)	47 81	224 93	3,636 81	.....
Starkey (including Dundee village)	98 99	465 70	7,275 61	.....
Torrey (including Dresden village)	44 43	209 02	3,462 91	.....
Total	$664 68	$3,127 02	$53,033 66	.....

NOTE.— For continuation of this table, see page 509.

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— Continued

and personal estate in Wyoming county, etc.

TOWNS	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for village purposes	Amount for school purposes	Aggregate taxes
Arcade (including Arcade village)	$9,221 37	$12,445 47	$17,515 50	$50,784 18
Attica (including Attica village)	13,347 36	13,105 47	18,422 83	60,409 01
Bennington	14,728 87	.....	7,419 75	29,962 33
Castile (including Castile village and part of Perry village)	12,159 26	11,001 77	16,028 98	56,165 08
Covington	8,820 88	.....	4,945 03	21,357 29
Eagle	10,051 31	.....	8,376 83	24,297 06
Gainesville (including Gainesville and Silver Springs village)	12,853 34	6,964 60	15,947 91	49,483 70
Genesee Falls	4,327 38	.....	2,391 15	9,688 47
Java	12,371 74	.....	6,389 76	25,063 41
Middlebury (including Wyoming village)	14,004 95	821 90	14,074 30	38,689 64
Orangeville	7,182 13	.....	2,323 64	13,905 89
Perry (including part of Perry village)	18,807 01	31,361 01	34,980 31	114,583 86
Pike (including Pike village)	7,737 98	2,199 56	6,413 73	21,534 08
Sheldon	7,283 11	.....	11,011 15	25,168 39
Warsaw (including Warsaw village)	16,647 93	27,267 45	34,416 07	102,556 25
Wethersfield	8,046 13	.....	5,587 99	18,441 40
Total	$177,590 75	$105,167 23	$206,244 93	$662,090 04

— Continued

and personal estate in Yates county, etc.

Barrington	$5,192 25	.....	$4,127 17	$13,098 66
Benton	7,613 75	.....	6,913 30	24,015 52
Italy	5,465 53	.....	3,691 22	12,093 04
Jerusalem	11,402 61	.....	8,588 41	30,061 96
Middlesex	7,109 97	.....	5,096 19	15,892 18
Milo (including Penn Yan village)	18,249 40	$36,552 39	33,754 25	112,067 27
Potter (including Rushville village)	9,541 00	1,954 88	8,030 42	24,659 08
Starkey (including Dundee village)	9,304 62	4,749 22	16,940 53	41,367 33
Torrey (including Dresden village)	4,535 36	850 00	4,990 47	15,228 92
Total	$78,414 49	$44,106 49	$92,131 96	$288,483 96

NOTE.— For continuation of this table, see page 510.

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WYOMING

Statement of the aggregate valuation of real

TOWNS	Rate of tax per $1 of assessment, actual rate for cities and average rate for towns	RECEIPTS			
		Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Arcade (including Arcade village)	.0321	.....	$126 02	$1,350 70	$1,325 77
Attica (including Attica village)	.0322	$1,564 02	103 80	1,162 13	2,222 49
Bennington	.0347	509 25	46 22	.....	2,562 67
Castile (including Castile village and part of Perry village)	.0234	.....	241 44	350 00	4,241 32
Covington	.0244	.....	74 25	.....	1,034 17
Eagle	.0333	.....	62 90	301 33	1,907 92
Gainesville (including Gainesville and Silver Springs village)	.0282	.....	209 31	930 17	1,567 91
Genesee Falls	.0205	169 75	24 96	.....	572 26
Java	.0259	509 25	41 39	.....	1,513 68
Middlebury (including Wyoming village)	.0318	.....	129 16	.....	3,634 82
Orangeville	.0296	.....	39 52	.....	736 29
Perry (including part of Perry village)	.0265	.....	268 99	1,778 52	5,366 37
Pike (including Pike village)	.0305	.....	28 77	.....	2,034 94
Sheldon	.0247	509 25	18 78	.....	2,988 12
Warsaw (including Warsaw village)	.0270	.....	310 24	2,370 90	7,090 00
Wethersfield	.0336	.....	21 69	.....	1,483 50
Total	.....	$3,261 52	$1,747 44	$8,243 75	$40,282 23

YATES

Statement of the aggregate valuation of real

Barrington	.0185	.....	$85 79	.....	$1,685 20
Benton	.0135	.....	115 75	.....	1,707 07
Italy	.0240	.....	35 48	.....	1,695 51
Jerusalem	.0184	.....	90 62	.....	2,912 15
Middlesex	.0210	.....	115 95	.....	2,053 76
Milo (including Penn Yan village)	.0271	$48 50	328 75	$3,745 21	10,644 02
Potter (including Rushville village)	.0256	.....	49 59	427 28	2,827 87
Starkey (including Dundee village)	.0211	.....	78 71	1,306 93	4,585 90
Torrey (including Dresden village)	.0168	.....	94 70	.....	907 55
Total	.....	$48 50	$995 34	$5,479 42	$29,019 03

NOTE.— For conclusion of this table, see page 511.

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— Concluded

and personal estate in Wyoming county, etc.

TOWNS	Receipts — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Arcade (including Arcade village)	$66 45	$2,868 94	$80,450	.....	$1,272
Attica (including Attica village)	338 00	5,390 44	.....	$1,500	.....
Bennington	.....	3,118 14	18,410	1,130	.....
Castile (including Castile village and part of Perry village)	144 95	4,977 71	22,000	.....	.....
Covington	.....	1,108 42	5,490	.....	.....
Eagle	.....	2,272 15	.....	.....	.....
Gainesville (including Gainesville and Silver Springs village)	4,779 14	7,486 53	30,100	.....	.....
Genesee Falls	.....	766 97	8,000	.....	.....
Java	.....	2,064 32	1,000	.....	.....
Middlebury (including Wyoming village)	.....	3,763 98	10,000	.....	.....
Orangeville	.....	775 81	.....	1,050	.....
Perry (including part of Perry village)	2,270 83	9,684 71	40,000	9,000	.....
Pike (including Pike village)	81 00	2,144 71	10,000	600	.....
Sheldon	.....	3,516 15	.....	1,450	.....
Warsaw (including Warsaw village)	1,064 28	10,835 42	93,000	.....	.....
Wethersfield	.....	1,505 19	.....	.....	.....
Total	$8,744 65	$62,279 59	$318,450	$14,730	.....
		County	52,000	61,848	.....
			$370,450	$76,578	$1,272

— Concluded

and personal estate in Yates county, etc.

Barrington	.....	$1,770 99	$1,320	.....	.....
Benton	.....	1,822 82	.....	.....	.....
Italy	.....	1,730 99	.....	$696	.....
Jerusalem	.....	3,002 77	.....	750	.....
Middlesex	.....	2,169 71	2,200	.....	.....
Milo (including Penn Yan village)	$147 30	14,913 78	182,000	.....	.....
Potter (including Rushville village)	312 16	3,616 90	14,000	.....	.....
Starkey (including Dundee village)	2 08	5,973 62	.....	400	.....
Torrey (including Dresden village)	4 03	1,006 28	.....	.....	.....
Total	$465 57	$36,007 86	$199,520	$1,846	.....

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RECAPITU

Statement of the aggregate valuations, real and personal, amount funds, and tax rates in the several counties

COUNTIES	Acres of land	Population	Assessed value of real estate, including village property, real estate of corporations and special franchises
Albany	310,977	183,330	$148,494,430
Allegany	641,431	40,216	23,839,364
Broome	453,796	90,641	68,152,135
Cattaraugus	802,031	70,610	40,721,032
Cayuga	416,939	65,751	43,297,201
Chautauqua	655,702	116,818	78,449,863
Chemung	246,345	59,017	44,891,024
Chenango	547,753	36,648	18,740,396
Clinton	594,173	47,561	10,469,123
Columbia	440,516	44,111	27,554,714
Cortland	310,463	30,074	18,490,143
Delaware	876,568	45,995	21,959,745
Dutchess	485,881	91,044	71,949,765
Erie	643,954	571,839	650,140,758
Essex	1,143,872	32,461	18,831,188
Franklin	1,025,485	45,095	14,199,924
Fulton	307,178	45,625	28,063,831
Genesee	309,819	40,252	37,284,520
Greene	370,980	30,091	14,058,313
Hamilton	1,107,160	4,491	5,066,902
Herkimer	885,773	64,109	40,692,232
Jefferson	745,658	81,009	54,280,016
Lewis	778,780	25,947	11,891,057
Livingston	384,337	38,427	30,096,063
Madison	389,149	41,742	22,706,196
Monroe	398,474	319,310	349,110,413
Montgomery	224,514	61,030	35,242,296
Nassau	157,440	116,825	134,860,252
New York (Greater)	201,446	5,047,221	8,428,322,753
Niagara	309,953	104,156	151,058,826
Oneida	729,535	167,331	91,550,397
Onondaga	455,191	213,405	210,309,397
Ontario	384,042	54,628	45,120,173
Orange	483,303	118,118	66,110,075
Orleans	230,649	33,919	29,168,305
Oswego	571,437	75,929	37,119,950
Otsego	614,988	48,534	25,783,833
Putnam	138,618	12,767	14,758,041
Rensselaer	399,986	121,330	86,823,577
Rockland	63,030	46,903	35,082,062
Saint Lawrence	1,675,182	90,291	49,755,992
Saratoga	494,977	62,982	34,532,614
Schenectady	120,393	98,625	77,371,034
Schoharie	371,005	23,005	12,265,858
Schuyler	199,051	13,954	7,287,277
Seneca	199,602	25,249	18,471,373
Steuben	837,627	83,630	46,977,089
Suffolk	532,330	104,181	106,246,234
Sullivan	603,898	38,189	7,574,350
Tioga	314,668	25,549	14,633,646
Tompkins	293,088	36,535	27,932,747
Ulster	667,708	85,367	35,390,428
Warren	496,693	32,977	16,714,628
Washington	500,224	46,955	21,398,391
Wayne	352,749	53,476	36,707,138
Westchester	292,759	321,713	484,795,763
Wyoming	370,195	33,028	23,085,797
Yates	206,013	18,841	12,970,242
Total	28,765,488	9,678,857	$12,322,150,324

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LATION

of taxes levied, receipts other than taxes, indebtedness and sinking of the State of New York for the year 1918

COUNTIES	Total assessed value of personal property, exclusive of bank stock	Assessed value of bank stock	Taxes: Amount for State purposes
Albany	$4,308,725	$7,473,725	$170,142 47
Allegany	539,363	1,606,074	31,789 48
Broome	1,017,520	1,541,298	78,853 46
Cattaraugus	710,235	3,190,526	57,017 93
Cayuga	612,438	1,295,814	55,421 62
Chautauqua	968,305	3,426,196	93,242 49
Chemung	1,189,670	1,391,841	49,202 48
Chenango	522,275	1,645,290	25,759 82
Clinton	330,910	1,227,900	21,863 06
Columbia	556,618	1,435,404	38,153 03
Cortland	573,550	730,867	22,956 90
Delaware	434,051	1,685,504	37,131 07
Dutchess	2,559,980	3,187,368	92,512 36
Erie	14,731,800	20,374,660	657,468 38
Essex	364,055	615,309	29,918 65
Franklin	269,525	1,463,933	27,194 96
Fulton	764,660	2,722,858	27,436 24
Genesee	725,700	1,180,619	45,989 49
Greene	205,300	750,425	20,983 61
Hamilton	5,565	.....	8,386 23
Herkimer	611,875	2,157,798	53,726 05
Jefferson	1,542,250	2,589,363	77,988 81
Lewis	357,671	394,819	19,206 18
Livingston	1,083,005	744,639	36,874 78
Madison	892,335	732,866	30,260 02
Monroe	3,108,450	8,405,209	381,983 10
Montgomery	561,101	2,365,231	49,728 67
Nassau	3,230,600	2,034,048	246,969 79
New York (Greater)	362,412,780	427,115,434	8,463,756 38
Niagara	376,250	3,228,084	145,182 23
Oneida	1,481,745	6,822,424	87,012 87
Onondaga	3,684,828	5,260,702	238,581 66
Ontario	873,100	1,381,671	54,104 57
Orange	1,938,995	3,952,348	108,628 95
Orleans	165,255	755,457	32,310 36
Oswego	1,457,806	1,443,050	48,221 25
Otsego	966,300	2,181,559	34,468 05
Putnam	586,750	200,000	20,324 70
Rensselaer	1,633,067	3,852,829	94,493 57
Rockland	167,600	865,670	45,496 45
Saint Lawrence	1,596,210	2,730,990	69,659 57
Saratoga	408,255	1,116,091	50,342 51
Schenectady	663,318	680,423	113,534 86
Schoharie	329,973	550,713	15,083 36
Schuyler	131,330	211,958	10,193 83
Seneca	267,360	444,043	22,479 02
Steuben	1,195,425	1,805,699	57,129 30
Suffolk	2,583,425	2,680,982	149,996 17
Sullivan	142,105	643,282	20,449 33
Tioga	255,455	792,793	17,174 62
Tompkins	523,968	1,031,619	31,387 76
Ulster	348,420	2,613,094	53,030 83
Warren	392,550	1,673,828	27,063 90
Washington	634,335	1,384,291	28,954 69
Wayne	481,930	1,283,240	46,482 79
Westchester	6,571,848	4,276,843	555,965 29
Wyoming	474,070	824,374	28,029 90
Yates	349,645	547,942	17,005 66
Total	$435,871,630	$558,691,079	$13,175,204 56

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RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	TAXES — (*Continued*)			
	Amount for court and stenographer's purposes	Amount for armory purposes	Amount for county purposes	Amount for city purposes
Albany	$13,042 32	$22,573 56	$864,519 68	$2,192,986 08
Allegany	1,399 99	5,845 49	126,459 10	.....
Broome	4,537 53	10,461 84	339,197 76	1,024,527 51
Cattaraugus	2,432 81	10,484 52	162,891 31	201,451 64
Cayuga	2,224 71	10,191 43	202,429 90	498,321 71
Chautauqua	4,582 04	17,145 53	175,510 51	515,746 95
Chemung	3,020 60	9,047 41	270,165 92	415,470 42
Chenango	1,316 69	4,828 68	153,510 67	52,247 99
Clinton	830 44	2,894 67	116,228 54	65,076 11
Columbia	2,428 26	5,061 93	192,932 68	105,307 20
Cortland	1,307 22	4,221 34	118,474 08	152,862 42
Delaware	1,491 34	4,926 35	114,907 67	.....
Dutchess	12,213 38	12,274 03	924,990 19	541,286 75
Erie	36,986 84	120,895 98	2,296,257 85	8,342,318 08
Essex	1,429 92	3,969 44	131,083 88	.....
Franklin	1,186 69	3,608 07	195,180 55	.....
Fulton	1,384 12	3,640 09	119,370 49	243,317 64
Genesee	2,261 85	8,456 59	87,832 59	261,837 08
Greene	1,313 18	2,783 99	125,985 99	.....
Hamilton	384 38	1,112 64	43,013 62	.....
Herkimer	2,690 21	7,128 07	231,831 83	136,871 25
Jefferson	3,428 29	8,806 53	329,800 79	422,998 88
Lewis	811 36	2,548 17	71,039 62	.....
Livingston	1,591 14	6,780 57	162,244 96	.....
Madison	1,633 34	5,564 25	145,939 83	121,076 31
Monroe	17,403 86	70,239 46	1,053,045 44	3,714,423 81
Montgomery	2,619 58	6,597 73	320,000 00	292,360 38
Nassau	16,657 46	33,645 31	1,826,944 46	134,047 49
New York (Greater)	106,423 15	.....	.....	153,040,739 45
Niagara	8,544 11	26,696 26	533,628 03	1,338,446 61
Oneida	6,039 93	18,127 07	697,571 81	1,093,440 82
Onondaga	14,174 50	43,870 65	1,057,726 46	2,364,468 68
Ontario	2,289 59	9,948 81	172,329 00	157,158 85
Orange	11,007 57	14,412 16	348,205 77	525,871 98
Orleans	1,754 27	5,941 26	147,475 71	.....
Oswego	2,492 51	8,866 98	300,906 49	591,429 25
Otsego	1,835 15	4,573 03	154,532 98	79,803 57
Putnam	2,463 39	2,696 56	82,191 29	.....
Rensselaer	7,677 17	12,536 88	587,821 35	1,025,615 42
Rockland	5,808 94	6,036 22	227,499 76	.....
Saint Lawrence	3,800 89	9,242 05	200,700 65	80,719 97
Saratoga	2,528 34	6,679 17	277,001 52	222,704 35
Schenectady	5,878 90	15,063 18	268,994 48	821,471 66
Schoharie	1,086 10	2,001 18	58,070 55	.....
Schuyler	502 13	1,874 45	38,302 52	.....
Seneca	938 83	4,133 46	108,341 49	.....
Steuben	2,386 02	10,504 99	229,479 69	240,063 17
Suffolk	12,643 08	19,900 60	337,371 94	.....
Sullivan	683 14	2,713 10	137,212 05	.....
Tioga	1,027 92	3,158 09	57,488 26	.....
Tompkins	1,926 51	5,776 72	78,540 53	212,399 20
Ulster	3,014 52	7,035 84	217,795 11	353,371 63
Warren	1,420 36	3,590 70	185,829 86	139,606 43
Washington	1,650 52	3,841 55	126,467 84	.....
Wayne	1,836 51	8,547 31	90,687 20	.....
Westchester	77,092 10	73,762 40	1,308,970 56	5,134,502 48
Wyoming	1,379 65	5,154 17	138,523 41	.....
Yates	664 68	3,127 02	53,033 66	.....
Total	$433,531 21	$745,551 08	$18,494,462 69	$186,856,349 22

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— Continued

and personal estate in the State of New York, etc.

COUNTIES	TAXES — (*Concluded*)			
	Amount for town purposes	Amount for v llage purposes	Amount for school purposes	Aggregate taxes
Albany	$132,148 93	$44,924 65	$837,045 38	$4,277,383 07
Allegany	226,619 05	87,869 40	267,153 74	747,136 25
Broome	139,512 02	143,912 45	690,731 98	2,431,734 55
Cattaraugus	227,278 66	85,983 81	502,472 50	1,250,013 18
Cayuga	188,009 90	37,153 03	380,555 67	1,374,307 97
Chautauqua	321,303 89	114,911 27	867,838 67	2,110,281 35
Chemung	99,827 84	25,647 01	348,783 81	1,221,165 49
Chenango	50,768 77	19,287 24	213,167 72	520,887 58
Clinton	140,520 36	15,913 22	215,199 11	578,525 51
Columbia	132,848 97	28,353 50	205,750 48	710,836 05
Cortland	106,626 85	22,428 84	127,019 44	555,897 09
Delaware	241,554 58	83,279 29	277,402 01	760,692 31
Dutchess	243,816 35	81,749 21	478,943 02	1,757,335 29
Erie	541,954 76	300,814 76	4,275,892 23	16,572,588 88
Essex	229,332 30	124,169 64	224,406 32	744,310 15
Franklin	186,478 75	102,062 73	266,615 17	782,326 92
Fulton	40,953 23	5,603 20	270,495 21	712,200 22
Genesee	154,201 97	46,787 36	264,273 41	871,640 34
Greene	126,236 84	67,492 66	138,024 72	482,820 99
Hamilton	125,608 25	.....	47,230 27	225,735 39
Herkimer	203,335 62	245,553 14	457,575 94	1,338,712 11
Jefferson	215,157 37	152,410 15	470,184 13	1,680,774 95
Lewis	159,264 21	35,610 54	158,524 50	447,004 58
Livingston	177,391 77	114,100 67	237,657 56	736,641 45
Madison	159,389 89	69,356 70	252,839 68	786,060 02
Monroe	489,894 42	159,901 61	2,539,261 55	8,426,153 25
Montgomery	53,600 00	95,820 62	322,310 76	1,143,037 74
Nassau	516,029 54	429,676 95	1,340,072 02	4,544,043 02
New York (Greater)	.....	.....	42,501,156 04	204,112,075 02
Niagara	193,758 22	51,561 71	714,369 11	3,012,186 28
Oneida	335,654 78	96,274 69	966,322 19	3,300,444 16
Onondaga	388,635 77	211,721 86	1,303,574 56	5,622,854 14
Ontario	174,409 18	61,446 07	337,276 50	968,962 57
Orange	246,309 96	119,589 94	674,320 54	2,048,345 97
Orleans	124,813 05	120,094 32	179,934 56	612,323 53
Oswego	216,724 32	43,357 26	350,951 01	1,562,949 07
Otsego	157,591 71	59,387 82	272,794 18	764,986 49
Putnam	66,749 06	19,206 81	88,532 54	282,164 35
Rensselaer	107,237 89	45,378 89	633,154 11	2,513,915 28
Rockland	167,653 28	366,721 86	230,222 36	1,049,438 87
Saint Lawrence	397,828 36	118,537 75	480,371 47	1,360,860 71
Saratoga	222,814 27	112,322 84	370,884 19	1,265,277 19
Schenectady	78,883 97	36,780 08	1,033,305 51	2,373,912 64
Schoharie	117,992 81	33,595 32	108,320 95	336,150 27
Schuyler	6,922 90	46,812 26	74,672 98	179,281 07
Seneca	120,780 46	113,257 20	139,204 32	509,134 78
Steuben	303,336 14	99,229 72	458,040 01	1,400,169 04
Suffolk	838,093 90	265,522 61	777,732 88	2,401,161 18
Sullivan	119,814 33	40,470 16	208,937 76	530,279 87
Tioga	108,085 27	93,255 12	151,719 63	431,908 91
Tompkins	120,006 50	25,676 66	238,223 94	713,937 82
Ulster	243,646 40	54,844 67	321,591 14	1,254,330 14
Warren	137,042 45	6,427 97	180,240 20	681,221 87
Washington	139,381 79	146,674 43	252,785 69	699,756 51
Wayne	275,859 41	140,722 42	316,447 58	880,583 22
Westchester	981,938 74	1,885,913 01	3,472,429 67	13,490,574 25
Wyoming	177,590 75	105,167 23	206,244 93	662,090 04
Yates	78,414 49	44,106 49	92,131 96	288,483 96
Total	$12,349,966 44	$7,304,830 82	$73,813,319 51	$313,173,215 53

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RECAPITULATION

Statement of the aggregate valuation of real

COUNTIES	RECEIPTS.			
	Liquor licenses	Recording mortgages	Taxes on bank stock	From State for public schools
Albany	$227,891 86	$6,831 27	$74,576 49	$105,797 47
Allegany	3,040 95	3,203 73	16,060 83	69,172 88
Broome	68,415 83	5,639 32	15,022 21	87,094 31
Cattaraugus	33,381 25	6,567 95	31,905 26	88,146 30
Cayuga	36,873 06	6,256 19	12,957 14	59,397 14
Chautauqua	47,892 33	8,015 30	34,261 96	119,732 40
Chemung	43,443 96	3,851 92	13,918 42	51,789 07
Chenango	9,430 01	1,409 60	16,452 89	61,384 89
Clinton	17,535 34	1,887 45	12,279 00	55,331 60
Columbia	26,082 18	2,339 90	14,354 04	44,678 04
Cortland	13,038 43	1,509 28	7,308 69	40,382 95
Delaware	140 65	4,918 70	16,855 03	83,299 54
Dutchess	61,278 69	4,980 14	31,873 67	73,546 78
Erie	941,341 87	74,491 30	203,742 63	379,550 47
Essex	10,925 84	3,101 89	6,153 10	44,354 54
Franklin	7,418 66	3,877 83	14,639 33	57,097 06
Fulton	31,332 81	1,417 60	27,228 58	43,447 47
Genesee	22,143 35	4,747 44	11,806 19	33,750 46
Greene	12,672 60	1,119 93	7,554 26	38,780 97
Hamilton	2,132 78	890 51	.....	9,454 61
Herkimer	48,188 91	5,668 17	21,577 97	66,990 49
Jefferson	45,962 70	5,237 85	25,893 63	97,984 77
Lewis	9,062 44	1,283 03	3,918 19	43,521 27
Livingston	3,648 92	3,081 80	7,446 39	40,215 16
Madison	11,697 21	2,107 00	7,328 67	51,750 96
Monroe	316,539 79	36,320 65	84,052 09	194,944 18
Montgomery	48,579 93	1,685 55	23,415 77	42,647 56
Nassau	128,862 88	52,476 19	20,340 48	99,630 77
New York (Greater)	6,007,544 43	1,059,118 51	4,271,154 34	2,392,121 25
Niagara	92,790 61	18,297 04	32,280 85	80,181 60
Oneida	204,673 76	15,132 15	68,224 24	153,216 30
Onondaga	253,506 24	19,486 10	52,606 90	132,710 53
Ontario	23,031 64	5,419 16	13,816 68	60,676 53
Orange	82,782 91	12,346 33	39,523 49	92,532 51
Orleans	4,632 67	1,890 40	7,774 57	39,787 92
Oswego	44,826 02	3,698 89	10,876 89	80,811 54
Otsego	16,573 95	3,765 62	21,815 59	75,254 81
Putnam	4,574 87	2,403 75	3,177 25	11,651 26
Rensselaer	130,655 83	4,327 57	38,528 29	89,550 14
Rockland	34,108 02	6,561 80	8,656 69	33,576 42
Saint Lawrence	19,305 16	3,894 57	27,304 01	116,385 12
Saratoga	39,536 98	6,200 47	11,160 91	68,916 66
Schenectady	126,183 74	7,384 19	6,804 24	70,741 90
Schoharie	2,534 07	464 76	5,507 12	38,219 83
Schuyler	.....	885 48	2,119 58	23,608 77
Seneca	10,218 10	2,092 48	4,440 43	25,857 79
Steuben	34,522 31	4,567 34	18,057 01	111,885 09
Suffolk	76,142 35	21,615 34	26,809 79	79,320 57
Sullivan	18,570 68	2,916 35	6,432 83	52,295 17
Tioga	12 13	1,798 12	7,927 93	43,917 16
Tompkins	17,658 71	1,916 89	10,316 22	45,303 52
Ulster	49,927 12	3,513 76	25,869 62	67,007 94
Warren	22,736 69	1,024 96	16,738 28	36,664 76
Washington	18,153 93	2,595 13	13,842 91	60,228 97
Wayne	16,511 46	6,487 34	12,832 41	57,159 59
Westchester	352,405 89	29,760 98	42,768 43	268,612 50
Wyoming	3,261 52	1,747 44	8,243 75	40,282 23
Yates	48 50	995 34	5,479 42	29,019 03
Total	$9,936,385 52	$1,507,225 75	$5,584,013 58	$6,661,371 52

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— Concluded

and personal estate in the State of New York, etc.

COUNTIES	RECEIPTS — (*Concluded*) Other sources, including licenses, fees and water rents	Aggregate	Bonded indebtedness	Temporary indebtedness	Sinking funds
Albany	$27,147 33	$442,244 42	$14,428,552	$255,342	$1,274,439
Allegany	5,746 09	97,224 48	714,280	5,515	.....
Broome	89,395 77	265,567 44	3,361, 13	37,114	155,174
Cattaraugus	44,175 81	204,176 57	1,247,854	85,678	.....
Cayuga	88,138 61	203,622 14	1,326,144	83,891	.....
Chautauqua	147,010 13	356,912 12	2,264,356	13,790	17,586
Che ung	147,445 37	260,448 74	2,865,695	50	.....
Chenango	5,540 46	94,217 85	352,588	30,271	12,450
Clinton	8,310 72	95,344 11	779,385	27,882	861
Columbia	12,886 22	100,340 38	1,006,749	500	18,451
Cortland	20,065 20	82,304 55	956,739	7,476	.....
Delaware	6,394 92	111,608 84	369,783	21,565	24,260
Dutchess	175,487 28	347,166 56	3,170,255	42,544	70,472
Erie	1,269,053 24	2,868,179 51	44,460,248	159,053	4,547,386
Essex	2,952 39	67,487 76	615,079	10,025	11,250
Franklin	5,462 56	88,495 44	968,883	.....	11,250
Fulton	152,929 67	256,356 13	1,237,050	25,034	30,839
Genesee	8,847 40	81,294 84	957,030	6,017	.....
Green	3,780 43	63,908 19	438,525	29,705	.....
Hamilton	.....	12,477 90	140,120	112,536	.....
Herkimer	55,117 59	197,543 13	2,733,844	21,2 4	32,073
Jefferson	44,416 26	219,495 21	2,106,702	118,014	12,765
Lewis	6,145 34	63,930 27	284,756	1,2 0	9,359
Livingston	19,842 02	74,234 29	331,300	7,863	.....
Madison	3,718 15	76,601 99	835,117	5,332	.....
Monroe	534,786 52	1,166,643 23	24,025,091	36,100	1,975,983
Montgomery	14,024 58	130,353 39	1,703,403	119,502	98,000
Nassau	94,514 89	395,825 21	7,674,786	605,927	12,314
New York (Greater)	33,395,693 72	47,125,632 25	1,506,555,569	49,321,500	442,024,899
Niagara	1,747,614 15	1,971,164,25	5,676,434	2,500	834
Oneida	372,781 89	814,028 34	5,413,656	38,512	393,490
Onondaga	882,476 84	1,340,786 61	15,015,838	1,421	.....
Ontario	59,360 34	162,304 35	1,193,065	10,104	55,231
Orange	199,579 69	426,764 93	3,308,200	20,675	325,574
Orleans	199 00	54,284 56	256,023	.....	.....
Oswego	156,199 26	296,412 60	1,630 921	2,600	49,437
Otsego	8,042 85	125,452 82	655,431	25,200	.....
Putnam	3,825 60	25,632 73	261,394	.....	29,394
Rensselaer	425,214 91	688,276 74	6,402,114	259,150	102,981
Rockl nd	13,185 36	96,088 29	890,936	40,167	7,803
Saint Lawrence	27,260 30	194,149 16	1,444,856	8,101	.....
Saratoga	55,441 62	181,256 64	1,463,637	37,062	18,545
Schenectady	1,633,484 00	1,844,598 07	5,914,147	1,993,800	294,749
Schoharie	1,510 03	48,235 81	323,425	11,320	.....
Schuyler	23,418 76	50,032 59	187,690	7,461	9,796
Seneca	9,455 20	52,064 00	699,770	621	26,108
Steuben	74,261 73	243,293 48	1,274,383	4,810	.....
Suffolk	5,627 65	209,515 70	1,626 568	16,213	.....
Sullivan	14,411 55	94,626 58	759,696	3,066	.....
Tioga	8,321 18	61,976 52	253,100	156	.....
Tompkins	18,280 29	93,475 63	1,607,720	5,981	248,830
Ulster	3,972 79	150,291 23	1,702,709	185,486	.....
Warren	17,198 89	94,363 58	348,970	84,790	.....
Washington	1,946 57	96,767 51	735,186	.....	.....
Wayne	4,498 22	97,489 02	651,357	2,200	.....
Westchester	814,757 71	1,508,305 51	41,948,299	1,625,720	2,016,402
Wyoming	8,744 65	62,279 59	3 0,450	76,578	1,272
Yates	465 57	36,007 86	199,5 0	1,846	.....
Total	$42,980,565 27	$66,669,561 64	$1,730,126,591	$55,656,220	$453,920,257
		State	$236,214,660	.....	55,614 293
		Total	$1,966,341 251	.....	$509,534,550

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